

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.08.2020

CORAM :

THE HON'BLE MR.AMRESHWAR PRATAP SAHI, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.23224, 23225, 23226, 23227, 26034, 26035,
26036 and 26037 of 2016

Renault India Private Limited
Plot No.1 SIPCOT Industrial Estate
Oragadam Extension Scheme Mattur Post
Sriperumbudur-602 105.

... Petitioner in W.P.Nos.23224, 23225, 23226 and
23227 of 2016

Vs

- 1 State of Tamil Nadu
Finance Department Government of Tamil Nadu
Secretariat Chennai-9 Rep. by its
Secretary.
- 2 State of Tamil Nadu
Industries Department Government of Tamil
Nadu Secretariat Chennai-9 Rep. by its
Secretary.
- 3 The Managing Director
State Industrial Promotion Corporation of
Tamil Nadu 19-A Rukmini Lakshmipathy Road
Egmore Chennai-8.
- 4 The Assistant Commissioner(CT)
Oragadam Assessment Circle No.3/177
2nd Floor Bazaar Road Hajiyar Naghar
Padappai-601 301.
- 5 State of Tamil Nadu
Commercial Taxes Department
Government of Tamil Nadu Secretariat,
Fort St. George Chennai 600 009
Rep. By Additional Chief Secretary

(R-5 is impleaded
as per order dated 15.02.2017 by HGRJ &
ASMJ in WMP.Nos.3724, 3725/2017 in WP Nos.
23224, 23225/2016).

.. Respondents in W.P.No.23224 & 23225/2016

- 1 State of Tamil Nadu
Finance Department Government of Tamil Nadu
Secretariat Chennai-9 Rep. by its
Secretary.
- 2 State of Tamil Nadu
Industries Department Government of Tamil
Nadu Secretariat Chennai-9 Rep. by its
Secretary.
- 3 The Managing Director
State Industrial Promotion Corporation of
Tamil Nadu 19-A Rukmini Lakshmipathy Road
Egmore Chennai-8.
- 4 The Assistant Commissioner(CT)
Oragadam Assessment Circle No.3/177
2nd Floor Bazaar Road Hajiyar Naghar
Padappai-601 301.

... Respondents in W.P.Nos.23226 & 23227/2016

Nissan Motors India Pvt Ltd
Rep by Sandip Neogi Chief Financial Officer
P.No.1 SIPCOT Industrial Estate Oragadam
Expansion Scheme Mattur Po Sriperumbudur
Taluk-602112

..Petitioner in W.P.Nos.26034, 26035, 26036, 26037 of 2016

Vs

- 1 Government of Tamil Nadu
Rep by the Secretary Commercial Taxes
Department Fort St. George Chennai-600009
- 2 Department of Finance of the State of Tamil Nadu
Rep by its Secretary
Secretariat Chennai-600 009
- 3 Department of Industries of the State of Tamil Nadu
Rep by its Secretary
Secretariat Chennai-600 009

4 Commissioner of Commercial Taxes
Chepauk Chennai-600 005

5 The Assistant Commissioner
(CT) Oragadam Assessment Circle No.3/177
2nd Floor Bazaar Road Hajiyar Nagar
Padappai- 601 301

.. Respondents in W.P.Nos. 26034,26035, 26036 and
26037 of 2016

W.P.No.23224 of 2016:

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Declaration, declaring the provisions of Sub-Section (21) to Section 19 of the Tamil Nadu Value Added Tax Act 2006 inserted by the Section 2 of the Tamil Nadu Value Added Tax (Amendment) Act 2016 and Sub-Section (2) of Section 1 to the Tamil Nadu Value Added Tax (Amendment) Act 2016 with retrospective effect from 1.1.2007 as ultra vires Article 14 19(1)(g) and 265 of the Constitution of India and contrary to provisions of Section 19 of the Tamil Nadu Value Added Tax Act 2006 in so far as the petitioner is concerned.

W.P.No.23225 of 2016

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the records of the second respondent and quash Paragraph 6(ii) of the Government Order bearing G.O.(Ms) No.53 dated 10.3.2015 issued by the second respondent.

W.P.No.23226 of 2016:

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for the records of the Fourth Respondent and quash the notice bearing TIN: 33931664876/ 2013-14 dated 24.11.2015 issued by the fourth respondent.

W.P.No.23227 of 2016:

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari To call for the records of the Fourth Respondent and quash the notice bearing TIN: 33931664876/ 2015-16 dated 13.4.2016 issued by the fourth respondent.

W.P.No.26034 of 2016:

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Declaration declaring Section 19(21) as inserted into the Tamil Nadu Value Added Tax Act 2007 by Act No.3 of 2016 as ultra vires the provisions of Articles 14 19 265 and Part XII of the Constitution of India.

W.P.No.26035 of 2016:

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Declaration declaring Clause 8(j) (vi) dated 02.03.2015 of G.O. 40 dated 02.03.2015 as ultra-vires.

W.P.No.26036 of 2016:

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Declaration declaring Clause 6(ii) of G.O. 53 dated 10.03.2015 as ultra vires the provisions of Section 19 of the Tamil Nadu Value Added Tax Act 2007.

W.P.No.26037 of 2017:

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari to call for records relating to the Notice in TIN.33201664744/2015-16 dated 13.04.2016 issued by the Respondent NO.5 quash the same.

For Petitioners : Mr.Sandeep Bagmar R.

For R1,R.2, R.4 and : Mr.Mohamed Safiq
R.5 Spl.Govt.Pleader (Taxes)
in W.Ps. 23224 to
W.P.No.23227/2016

For R.3 : M.Ramesh Venkatachalapathy
IPC of TN in
W.P.No.23224,23225, 23226 &
23227/2016.

W.P.No.26034 TO 26037/2016:

For Petitioner : M/s. Krithika Jaganathan
for all W.Ps

For R1,R2,R4 and R5 : Mr. Mohamed Safiq
Special Government Pleader(Taxes)
in all W.Ps

For R3 : Mr.M. Ramesh Venkatachalapathy
in all W.Ps

COMMON ORDER

(Order of the Court was made by The Hon'ble Chief Justice)

Learned counsel for the petitioners prays that he may be permitted to withdraw the writ petitions.

2. We have heard Mr.Mohamed Safiq, learned Special Government Pleader (Taxes), who has no objection to the same.

3. All the writ petitions stand dismissed as withdrawn. No costs.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

To

- 1 The Secretary,
State of Tamil Nadu,
Finance Department,
Government of Tamil Nadu,
Secretariat Chennai-9
- 2 The Secretary,State of Tamil Nadu
Industries Department
Government of Tamil
Nadu Secretariat Chennai-9
- 3 The Managing Director
State Industrial Promotion Corporation of
Tamil Nadu 19-A Rukmini Lakshmipathy Road
Egmore Chennai-8.
- 4 The Assistant Commissioner(CT)
Oragadam Assessment Circle No.3/177
2nd Floor Bazaar Road Hajiyaar Naghar
Padappai-601 301.

5 The Additional Chief Secretary,
 State of Tamil Nadu
 Commercial Taxes Department
 Government of Tamil Nadu
 Secretariat, Fort St. George
 Chennai 600 009

6. The Commissioner of Commercial Taxes
 Chepauk, Chennai 600 005.

+1 CC to Mr. Sandeep Bagmar, Advocate sr 27643.

+1 Cc to Mr. Aparajitha Vishwanath, Advocate sr 27710.

W.P.Nos.23224, 23225, 23226,
23227,26034, 26035,26036
and 26037 of 2016

RLD(CO)
SP(04/09/2020)