



WEB COPY

W.P.(MD)Nos.20528 of 2013, etc. batch

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.02.2020

CORAM :

THE HON'BLE MR.A.P.SAHI, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUBRAMONIUM PRASAD

W.P.(MD) Nos.20528, 12888, 19454 and 20708 of 2013
and M.P.(MD) Nos.1, 1 and 1 of 2013

W.P. (MD) No.20528 of 2013

Poonam Trading Company

rep. by its Partner, S.Navin S.Patel

123, Tenkasi Road

Ilanji, Tirunelveli District.

.. Petitioner

Vs

1 The State of Tamil Nadu
rep. by the Secretary to Government
Commercial Taxes and Registration Department
Fort St. George
Chennai 600 009.

2 The Special Commissioner and
Commissioner of Commercial Taxes
Commercial Taxes Department
Ezhilagam, Chepauk
Chennai - 600 005.

3 The Commercial Tax Officer
Shencottah (C).

.. Respondents

W.P. (MD) No.12888 of 2013

M/s.High Energy Batteries (India) Ltd.

Rep. by its Managing Director

S.Sreedharan

3, Akilandeswari Street

Ayyappa Nagar

Tiruchirappalli - 21.

.. Petitioner

Vs

1 The State of Tamil Nadu
rep. by the Secretary to Government
Department of Commercial Taxes and
Religious Endowments
Fort St. George, Chennai.600 009



2 The Assistant Commissioner (CT)
Palakkarai I Circle
Trichy Town.

.. Respondents

W.P. (MD) No.19454 of 2013

M/s.Alagendran Auto Agencies (P) Ltd.
Rep. by its Managing Director, A.Murugeson
177/1, North Veli Street
Madurai.

.. Petitioner

Vs

1 The State of Tamil Nadu
rep. by the Secretary to Government
Commercial Taxes and Registration Department
Fort St. George
Chennai 600 009

2 The Special Commissioner
and Commissioner of Commercial Taxes
Commercial Taxes Department
Ezhilagam, Chepauk
Chennai - 600 005.

3 The Assistant Commissioner (CT) (FAC)
West Tower Street Circle
Madurai.

.. Respondents

W.P. (MD) No.20708 of 2013

Tvl.Muthu Agencies
rep. by its Partner, S.Usha Rani
7-A, Vengalakadai 1st Street
Madurai.

.. Petitioner

Vs

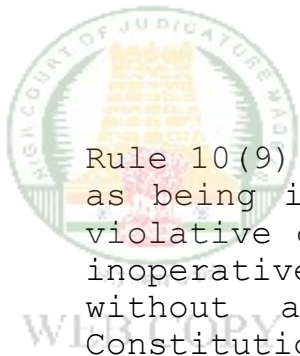
1 The State of Tamil Nadu
rep. by the Secretary to Government
Commercial Taxes and Registration Department
Fort St. George
Chennai-9.

2 The Assistant Commissioner (CT)
Vengalakadai Street Circle
Madurai.

.. Respondents

PRAYER in all WPs: Petitions under Article 226 of the Constitution of India seeking issuance of a writ of Declaration, declaring that Section 19(5)(c) of the Tamil Nadu Value Added Tax Act, 2006 and

<https://hcservices.ecourts.gov.in/hcservices/>



Rule 10(9)(a) of the Tamil Nadu Value Added Tax Rules, 2007 are void as being inconsistent with Articles 14 and 19(1)(g), besides being violative of Article 301 of the Constitution of India and therefore inoperative and unreasonable and recoveries pursuant thereto are without authority of law and infringe Article 265 of the Constitution of India.

For Petitioner in W.P. : Mr.R.D.Ganesan
(MD) No.20528 of 2013

For Petitioner in W.P. : Mr.S.Raja Jeya Chandra Paul
(MD) No.12888 of 2013

For Petitioner in W.P. : Mr.R.D.Ganesan
(MD) No.19454 of 2013

For Petitioner in W.P. : Mr.A.Chandrasekaran
(MD) No.20708 of 2013

For respondents in all : Mrs.J.Padmavathi Devi
writ petitions Spl. Government Pleader

COMMON ORDER

(Order of the Court was made by *SUBRAMONIUM PRASAD, J.*)

The issue raised in these writ petitions is no longer *res integra* in view of the judgment of the Supreme Court in **TVS Motor Company Limited v. The State of Tamil Nadu and others, reported in AIR 2018 SC 5624**, upholding the vires of Section 19(5)(c) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10(9)(a) of the Tamil Nadu Value Added Tax Rules, 2007, which is under challenge.

2. In view of the said decision, these writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

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/ /2020

Sub Assistant Registrar(CS)



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To:

1 The Secretary to Government
State of Tamil Nadu
Commercial Taxes and Registration Department
Fort St. George
Chennai. 600 009

2 The Special Commissioner and
Commissioner of Commercial Taxes
Commercial Taxes Department
Ezhilagam, Chempauk
Chennai - 600 005.

3 The Commercial Tax Officer
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4 The Secretary to Government
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Department of Commercial Taxes and
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Fort St. George, Chennai. 600 009

5 The Assistant Commissioner (CT)
Palakkarai I Circle
Trichy Town.

6 The Assistant Commissioner (CT) (FAC)
West Tower Street Circle
Madurai.

7 The Assistant Commissioner (CT)
Vengalakkadai Street Circle, Madurai.

+2 CC to M/s.R.D.GANESAN, Advocate (SR-7829 AND 7832
+2 CC to M/s.S.RAJA JEYACHANDRA PAUL, Advocate (SR-7982 [F]
+1 CC to M/s.SPL.GP (SR-8099, 8100 and 8103)

W.P.(MD) Nos.20528, 12888, 19454 and 20708 of 2013
and M.P.(MD) Nos.1 of 2013 (4 Petitions)

24.2.2020

SMA/05/03/2020/4P/13C