



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **24.02.2020**

CORAM:

THE HONOURABLE MR.JUSTICE A.P.SAHI, CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE SUBRAMONIUM PRASAD

W.P.[MD]Nos.2818 to 2820 of 2013

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M/s.V.V.Ramasamy & Sons Match Factory

Rep. by its Partner

S.Dhanushkodi

: Petitioner in W.P.No.2818/2013

M/s.Nirmala Matches

Rep. by its Partner

S.Dhanuskodi

: Petitioner in W.P.No.2819/2013

V.V.R.Global Exports

Rep. by its Partner

S.Dhanuskodi

: Petitioner in W.P.No.2820/2013

Vs.

1.The State of Tamil Nadu

Rep. by the Secretary to Government

Department of Commercial Taxes,

Fort St. George, Chennai.

2.The Commercial Tax Officer - I

Virudhunagar

: Respondents in all W.Ps.

PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare section 18(3) of the TNVAT Act 2006, as ultra vires to Article 286(1)(b) & 265 of the Constitution of India and thereby enforceable insofar as the condition imposed for claim of refund of Input Tax Credit made by the petitioner within 180 days of time.

For Petitioners

: Mr.R.D.Ganesan in all the WP's

For Respondents

: Ms.J.Padmavathi Devi in all the WP's

Special Government Pleader

COMMON ORDER

[Order of the Court was made by SUBRAMONIUM PRASAD, J.]

Challenge in the instant Writ Petitions is to Section 18(3) of the TNVAT Act, 2006.

2. The learned counsel for the writ petitioners contends that the writ petitions challenging the impugned proceedings dated 11.01.2013 have been considered by this Court by order dated 30.10.2015. (***M/s. First Garments Mfg. Co. (India) Pvt. Ltd. v. The Commercial Tax Officer***). In view of the above, he states that he does not want to pursue the present writ petitions. Accordingly,



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the writ petitions are dismissed as infructuous. However there is no order as to costs.

Sd/-

Assistant Registrar

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Sub Assistant Registrar(CS)

RR

To

1.The Secretary to Government
State of Tamil Nadu
Department of Commercial Taxes,
Fort St. George, Chennai.

2.The Commercial Tax Officer - I
Virudhunagar

JUDGMENT MADE IN
W.P. [MD]Nos.2818 to 2820 of 2013
24.02.2020

sma/05/03/2020/2p/3c