IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2021

CORAM

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
and
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A. Nos. 1699 and 1700 of 2014
and
M.P. Nos. 1 and 1 of 2014

M/s. Mahadev Trading Company
Rep. by its Proprietor – H. Jeevaram
No.120/14, Azeez Mansions
Chunnambukara Street
Vellore – 632 004
Vellore District ... Appellant in both the Writ Appeals

Versus

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

2. The Assistant Commissioner(CT)
Vellore (South)
Vellore
Vellore District ... Respondents in both the Writ Appeals

W.A.No.1699/2014: Appeal filed under Clause 15 of the Letters Patent to set aside the order dated 13.10.2014 made in WP No. 10011/2014.

Prayer in W.P.No.10011 of 2014:

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari calling for the records of the 2nd respondent in his impugned proceedings made in TIN 33244223441/2010-11 dated 28.2.2014 in so far as it rejects the claim of ITC u/s.19 (11) of the TNVAT Act 2006 is concerned and quash the same.

W.A.No.1700 of 2014: Appeal filed under Clause 15 of the Letters Patent to set aside the order dated 13.10.2014 passed in W.P.No. 10012 of 2014.

Prayer in W.P.No.10012 of 2014:

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari calling for the records of the 2nd respondent in his impugned proceedings made in TIN 33244223441/2011-12 dated 5.3.2014 in so far as it rejects the claim of ITC u/s.19 (11) of the TNVAT Act 2006 is concerned and quash the same.

For Appellant (in both appeals) : Mrs. R.Hemalatha

For Respondents (in both appeals) : Mr. V. Prashanth Kiran Government Advocate

C O M M O N J U D G M E N T

(Judgment of the Court was delievered by R. MAHADEVAN, J)

Heard Mrs. R.Hemalatha, learned counsel for the appellant and Mr. V.Prashanth Kiran, learned Government Advocate for the respondents.

2.The learned counsel for the appellant as well as the learned counsel for the respondents, in unison, would fairly submit that the issue involved in these appeals is squarely covered by a decision of the Hon'ble Apex Court in the case of ALD Automotive Private Limited -vs- Commercial Tax Officer reported in [(2019) 13 SCC 225] upholding the constitutional validity of Section 19 (11) of Tamil Nadu Value Added Tax Act, 2006.

3.In the light of the above referred decision, these writ appeals are dismissed, leaving it open to the appellant to approach the appellate authority within a period of 30 days from the date of receipt of a copy of this common judgement. If any such appeal (s) is/are filed, the appellate authority shall entertain the same without reference to the delay in filing the appeal (s) by excluding the period spent in prosecuting these writ appeals before this court. No costs. Consequently, connected miscellaneous petitions are closed.

SD/-
ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR

Dhk/Maya/rsh

To

1. The Secretary
   Commercial Taxes and Registration Department
   Fort St.George
   Chennai - 600 009.

2. The Assistant Commissioner
   Vellore (South)
   Vellore
   Vellore District.

+1cc to the Special Government pleader Sr.63231

WA Nos. 1699 & 1700/2014

smi[co]
srg 24/01/2022