IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.26741, 26743 & 26746 of 2019
and
WMP.Nos.26127, 26130 & 26133 of 2019

Schneider Electric India Pvt. Limited,
Represented by its Manager-Finance B.Suresh,
No.172, Poonamallee Bypass Road,
Poonamallee, Chennai-600 056. ... Petitioner in all WPs

Vs

The Assistant Commissioner (CT),
Ambattur Assessment Circle,
No.127, 1st Floor, Yadhaval Street,
Padi, Chennai-600 050. ... Respondent in all WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records relating to the Assessment Order in TIN/33641363220/2015-16, TIN/33641363220/2013-14 and TIN/33641363220/2012-13 respectively dated 19.07.2019, passed by the Respondent, quash the same as arbitrary and illegal.

(In all WPs)
For Petitioner : Mr.Joseph Prabakar
For Respondent : Mrs.K.Vasanthamala,
Government Advocate

COMMON ORDER

Heard Mr.Joseph Prabakar, learned counsel for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate for the Commercial Taxes Department.

2.These writ petitions assail orders of assessment for the periods 2015-16, 2013-14 & 2012-13 passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act'), levying interest on allegedly belated filing of returns and payment of tax on the turnover disclosed therein. This very issue has engaged the attention of this Court in the case of the same petitioner for the period 2014-2015 and this Court, vide its order in W.P.No.26347 of 2019 dated 29.11.2021, has taken the view that what is critical to determine the relevant date for filing of return would be the quantification of the turnover qua the provisions of the Tamil Nadu Value Added Tax Rules, 2007 alone in terms of Rule 7(1) r/w Rule 7(8).

3.The phrase used in the aforesaid Rule stipulates the time limit. Rule 7(1) provides for a return to be filed on or before 20^{th} of the succeeding month and Rule 8 applies to the case of those dealers making an electronic payment of tax and states that where the taxable turnover exceeds Rs.200 crores, returns along with proof of payment of tax shall be paid on or before the 14^{th} of the succeeding month whereas others shall file their returns along with proof of payment of tax on or before 22^{nd} of the succeeding month.

4.Since the dealer in the present case makes an electronic payment of tax, it is concerned with the provisions of Rule 7(8) and since the phrase used is 'taxable turnover', what is relevant is the quantification of the turnover under the TNVAT Act alone. As the impugned orders proceed on the basis that the CST turnover should be included for the purposes of determination of the date of filing of return, such conclusion is misplaced in the light of the Rules as noticed in the preceding paragraph..

5.Concurring with the view expressed by the learned Single Judge aforesaid, these writ petitions are allowed and the impugned orders quashed. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

kbs

To

The Assistant Commissioner (CT),
Ambattur Assessment Circle,
No.127, 1^{st} Floor, Yadhaval Street,
Padi, Chennai-600 050.

+3cc to Mr.Joseph Prabakar, Advocate, S.R.No.41588

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GSM(CO)
CT/22/07/2022