IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.03.2023

CORAM

THE HON'BLE MR.JUSTICE R.MAHADEVAN
and
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.8029 to 8032 of 2008
and M.P.Nos.2 & 2 of 2008

M/s.Vishnu Priya Paper Mills Private Limited,
represented by its Managing Director,
No.1, A Block, II Avenue,
Anna Nagar, Chennai – 600 102. ...Petitioner
in W.P.No.8029 of 2008

M/s.Sri Srinivas Paper Mills,
represented by its Managing Partner,
No.1, A Block, II Avenue,
Anna Nagar, Chennai – 600 102. ...Petitioner
in W.P.No.8030 of 2008

M/s.SriSri Nivas Paper Mills Private Limited,
represented by its Authorized Signatory,
No.1, A Block, II Avenue,
Anna Nagar (East), Chennai – 600 102.
...Petitioner
in W.P.No.8031 of 2008

M/s.Sri Venkatachalapathy Paper & Boards
Mills Private Limited,
represented by its Authorized Signatory,
No.1, A Block, II Avenue,
Anna Nagar (East), Chennai – 600 102. ...Petitioner
in W.P.No.8032 of 2008

Vs.

1.State of Tamil Nadu represented by its
Secretary, Commercial Taxes and Religious
Endowment Department,
Fort St.George, Secretariat,
Chennai – 600 009.

2.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai – 600 005.

3.The Commercial Tax Officer,
Amaindakarai Assessment Circle,
Chennai. ... Respondents
in all writ petitions

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the records of the first respondent in the impugned in G.O.Ms.No.198, Commercial Taxes and Registration (B2) in Notn.No.II/CTR/75(b2)/2007 dated 19.12.2007 and quash the same as illegal, irrational and contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner
in all cases : Mr.P.Rajkumar

For Respondents
in all cases : Mr.M.Venkateswaran
Special Government Pleader

COMMON ORDER

[Order of the Court was made by R.MAHADEVAN, J.]

Challenging G.O.Ms.No.198, Commercial Taxes and Registration (B2) in Notification No.II/CTR/75(b2)/2007 dated 19.12.2007, which is contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006, these writ petitions have been filed by the petitioners.

2. The learned counsel for the petitioners submitted that the issue involved in these cases is squarely covered by a Division Bench judgment of this Court in ***VG Paper and Boards Ltd. Vs. Government of Tamil Nadu and Others***[1], wherein, in paragraph no.23, it was held as follows:

> *"23. In the result :*
>
> *a. The impugned order in G.O.Ms.No.198 dated 19.12.2007 is declared invalid as being in excess of the power conferred on the State Government under Section 17 (or) Sections 30 read with Section 88 of the TNGST and TNVAT Act respectively.*
>
> *b. Orders of assessment are set-aside insofar as it had invoked the G.O.Ms.No.198 with a direction to re-do the assessment in conformity with the declaration of invalidity of the impugned notification dated 19.12.2007.*
>
> *.........."*

1 decided on 21.12.2022 in W.P.Nos.36170 of 2007, etc. batch.

3. The aforesaid submission has been fairly conceded by the learned Special Government Pleader appearing for the respondents.

4. Following the aforesaid judgment in ***VG Paper and Boards Ltd*** (cited supra), all these writ petitions stand disposed of, in line with the same. No costs. Consequently, connected miscellaneous petitions are closed.

(R.M.D.,J.) (M.S.Q.,J.)
29.03.2023

Index:Yes / No
Speaking Order / Non-speaking Order
Neutral Citation: Yes / No
nsd

To

1.The Secretary, Commercial Taxes and Religious
Endowment Department,
Fort St.George, Secretariat,
Chennai – 600 009.

2.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai – 600 005.

3.The Commercial Tax Officer,
Amaindakarai Assessment Circle,
Chennai.

R.MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

nsd

W.P.Nos.8029 to 8032 of 2008

29.03.2023