BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.09.2023

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.13212 of 2015
and
M.P.(MD)No.1 of 2015

Tvl.Prime Industry,
Rep. by its Managing Partner,
Raja Raja Shree Shobha,
No.13 & 14 SIDCO Industrial Estate,
Salem Bye-Pass Road,
Athur,
Karur-639 006. ... Petitioner

Vs.

1.The State of Tamil Nadu,
Rep. by its Secretary to the Government,
Commercial Taxes and Registration Department,
Fort St.George,
Chennai.

2.The Commercial Tax Officer,
Karur East,
Karur. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records relating to the proceedings of the 2nd respondent made Tin No. 33913764743/ 13-14 dated 22.04.2015, quash the same and consequently forbearing the 2nd respondent from applying Sec 2 (1) of the Tamil Nadu Value Added Tax (5th Amendment), 2013 so far as the petitioners concerned.

For Petitioner : Mr.N.Shanmugaselvam

For Respondents : Mr.S.Shanmugavel
Additional Government Pleader

ORDER

Heard the learned counsel on either side.

2. The petitioner challenges the impugned proceedings dated 22.04.2015 issued by the Commercial Tax Officer, Karur (East), reversing under Section 19(2)(V) of TNVAT Act, 2006 for the period form 01.11.2013 to 31.03.2014.

3. The petitioner had been directed to pay a sum of Rs.13,56,837/-. A number of writ petitions were filed on the same cause of action. The writ petitions were allowed. Questioning the same, the State of Tamil Nadu has filed the writ appeal. The writ appeal filed by the State were dismissed on 31.03.2022. Challenging the same, the State has filed S.L.P (Civil)No.5815 of 2023 before the Hon'ble Supreme Court. The Hon'ble Supreme Court on 25.07.2023 had issued notice and also granted stay of grant of refund pursuant to the order passed by the High Court.

4. Since similar writ petitions have been allowed and the Supreme Court has only granted stay of refund alone, the impugned proceedings are set aside. I make it clear that State need not file any separate writ appeal against this order. The rights of the parties will abide by the outcome of the proceedings

now pending before the Hon'ble Supreme Court. In other words, the order passed in this writ petition is subject to the outcome of S.L.P (Civil)No.5815 of 2023.

5. The Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

05.09.2023

Index : Yes / No
Internet : Yes/ No
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To

1.The Secretary to the Government,
Commercial Taxes and Registration Department,
Fort St.George,
Chennai.

2.The Commercial Tax Officer,
Karur East,
Karur.

G.R.SWAMINATHAN, J.

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W.P(MD)No.13212 of 2015

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