IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.04.2024

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

WP No.10505 of 2011

Indian Oil Corporation Limited
(rep. By its Chief Finance Manager
& Power of Attorney Holder, R.P.Sundaresan)
"Indian Oil Bhavan", 139, Mahatma Gandhi Road,
(Nungambakkam High Road), Chennai-600 034. .. Petitioner

-vs-

1. The Deputy Commissioner (CT)
(FAC)-IV, Large Tax Payers Unit,
P.A.P.J.M.Buildings, IV Floor,
Greams Road, Chennai-600 006.

2. The State of Tamil Nadu,
(rep. by its Secretary,
Commercial Taxes and
Registration Department),
Fort.St.George, Chennai – 600 009. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration, declaring that Section 19(20) as enacted by Tamil Nadu Value Added Tax (Second Amendment) Act, 2010 (Act No.22 of 2010) as initially notified to come into force on 19th August, 2010 and later retrospectively brought into force from 1st January, 2007 by Tamil Nadu Value

Added Tax (Special Provisions) Act, 2010 (Act NO.42 of 2010) is confiscatory, unreasonable and arbitrary and violative of Articles 14 and 19(1)(g) of the Constitution of India, and repugnant to the general scheme of the charging provisions of Section 3(2) and Section 3(3) and beyond legislative competence of the State Legislature under Serial No.54 of the State List and void and enforceable.

For Petitioner	:	Mr.N.Chandrasekar for Mr.N.Prasad
For Respondents	:	Mr.Venkateswaran Addl.Govt. Pleader (Taxes)

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ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.N.Chandrasekar, learned counsel for the petitioner and Mr.Venkateswaran, learned Additional Government Pleader (Taxes) for the respondents.

2. It is submitted by the learned counsel for the petitioner and the respondents that the issue involved in the present writ petition is no longer *res integra* in view of the judgment of the Apex Court in **Jayam and Company vs. Assistant Commissioner and Another,** reported in ***2016 (15) SCC 125***.

3. In the aforesaid judgment, the Apex Court has held that the said amendment will not have the retrospective effect. The vires of the provision has been upheld.

4. The petitioner has been issued with a show cause notice and the petitioner has already filed a reply. The same shall be considered by the authority while deciding the show cause notice.

With this observation, the writ petition is disposed of. There shall be no order as to costs.

(S.V.G., CJ.) **(J.S.N.P., J.)**
08.04.2024

Index : Yes/No
Neutral Citation : Yes/No

sra

To

1. The Deputy Commissioner (CT)
(FAC)-IV, Large Tax Payers Unit,
P.A.P.J.M.Buildings, IV Floor,
Greams Road, Chennai-600 006.
2. The Secretary to Govt. of Tamil Nadu,
Commercial Taxes and Registration Department,
Fort.St.George, Chennai – 600 009.

THE HON'BLE CHIEF JUSTICE
AND
J.SATHYA NARAYANA PRASAD, J.

(sra)

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