IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.Nos. 4399 & 4400 of 2009
M.P.Nos.1 & 1 of 2009

M/s.Aster Tele Services Private Limited
Rep. By its Manager – Taxation,
5/53-2, First Floor,
Taluk Office Road,
Hosur – 635 109 .. Petitioner in both WPs

vs

1.The State of Tamil Nadu
Rep. By its Secretary to Government,
Department of Commercial Taxes and Religious Endowments, Fort St.George,
Chennai – 600 009.

2.The Assistant Commissioner(Commercial Taxes)
Hosur South, Hosur. .. Respondents in both WPs

Prayer in W.P.No.4399 of 2009 :Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the petitioner in the files of the 2nd respondent and quash the impugned order No. Tin No. 33933362958/2006-07 dated February 27,2009 demanding Value Added Tax of Rs.18,84,622/- relating to the petitioner's assessment year 2006 – 2007 by placing reliance on the amendment made to Section 6 of the Tamil Nadu Value Added Tax Act, 2006 by inserting the expression 'other than the dealer who purchases goods from outside the state or imports goods from outside the country' introduced vide Act 21 of 2007.

Prayer in W.P.No.4400 of 2009 :Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records relating to the petitioner in the files of the 2nd respondent and quash the impugned order No. Tin No. 33933362958/2007-08 dated February 27,2009 demanding Value Added Tax of Rs.34,36,029/- relating to the petitioner's assessment year 2007 – 2008 by placing reliance on the amendment made to Section 6 of the Tamil Nadu Value Added Tax Act, 2006 by inserting the expression 'other than the dealer who purchases goods from outside the state or imports goods from outside the country' introduced vide Act 21 of 2007.

For Petitioner	:	Mr.Joseph Prabakar (in both WPs)
For Respondents	:	Mr.V.Prashanth Kiran Government Advocate (in both WPs)

COMMON ORDER

The issue arise in these writ petitions, both learned counsel accede, is covered by a decision of this Court in *M/s.LG Electronics India Private Limited v The State of Tamil Nadu, Rep. By its Chief Secretary to Government of Tamil Nadu, Secretariat, Chennai and others* [W.P.No.29096 of 2007 etc batch dated 31.03.2022 : 2022-VIL-367-MAD], where the challenge to the provisions of Section 6 of the Tamil Nadu Value Added Tax Act, 2006 were repelled with a caveat that such amendment, dated 08.06.2007, would apply only prospectively.

2. With this, W.P.No.4399 of 2009 has to be allowed as it relates to an assessment for the period 2006–07 and W.P.No.4400 of

2009 relating to a challenge for the period 2007–08 is dismissed.

3. In fine, W.P.No. 4399 of 2009 is allowed and W.P.No.4400 of 2009 is dismissed. No Costs. Connected miscellaneous petitions are closed.

[A.S.M., J] [G.A.M., J]
06.08.2024

Index:Yes/No
Neutral Citation:Yes
ssm

To

1.The Secretary to Government,
Department of Commercial Taxes and
Religious Endowments, Fort St.George,
Chennai – 600 009.

2.The Assistant Commissioner(Commercial Taxes)
Hosur South, Hosur.

DR. ANITA SUMANTH,J.
and
G. ARUL MURUGAN.,J

ssm

W.P.Nos. 4399 & 4400 of 2009

06.08.2024