IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.04.2024

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

WP Nos.21325 and 21326 of 2010

M/S.R.K.Steel Manufacturing Co. P Ltd
rep.by its Managing Director : Petitioner in both writ petitions

versus

1.The State of Tamil Nadu,
rep. By the Secretary,
Commercial Taxes & Registration Department,
Fort St.George, Chennai 9

2.The Assistant Commissioner,
(C.T.) Ponneri Assessment Circle 5
Taluk Office Road, Ponneri : Respondents

Prayer: WP No.21325 of 2010 filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring that Section 19(4) of the Tamil Nadu Value Added Tax Act 2006 and Rule 10(9)(b) of the Tamil Nadu Value Added Tax Rules, 2007 are inconsistent with the charging Section 3 and the general scheme of annual assessment under sections 20, 21 and 22 of the Tamil Nadu Value Added Tax Act, 2006 and void as being arbitrary and irrational infringing the rights of the petitioners under Article 14 and 19(1)(g).

Prayer: WP No.21326 of 2010 filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records of the proceedings of respondent in TIN 33701703463/ 2010-11, dated 30.07.2010, quash the same.

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| For Petitioner | : | Mr.R.Kumar |
| For Respondents | : | Mr.C.Harsharaj,<br>Additional Government Pleader (Taxes)<br>assisted by Ms.K.Vasanthamala,<br>Government Advocate (Taxes) |

COMMON ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.R.Kumar, learned counsel for the petitioner and Mr.C.Harsharaj, learned Additional Government Pleader (Taxes) for the respondents.

2. The petitioner challenges Section 19(4) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10(9)(b) of the Tamil Nadu Value Added Tax Rules, 2007 and to declare the same to be inconsistent with the charging Section 3 and the general scheme of annual assessment.

3. The Statute is no longer in existence. We do not find any inconsistency in rule and the statute. Learned counsel for the petitioner submits that the petitioner has filed another writ petition challenging the assessment for the month of April, 2010.

4. The assessment challenged in the present matters is only a provisional assessment. In case final assessment order is not passed, the petitioner may participate in the proceedings. If the final assessment order is passed, the petitioner may file an appeal against the said assessment order, within a period of four weeks from today.

5. It is only in the peculiar facts of the case viz., pendency of cases before this Court that we have granted liberty to the petitioner to file an appeal.

6. The writ petitions are accordingly disposed of. There shall be no order as to costs. Consequently, M.P.Nos.1 of 2010 (2 Nos.) are closed.

**(S.V.G., CJ.)** **(J.S.N.P., J.)**
**10.04.2024**

Index : Yes/No
Neutral Citation : Yes/No
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To
1.The Secretary,
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2.The Assistant Commissioner,
(C.T.) Ponneri Assessment Circle 5
Taluk Office Road, Ponneri

THE HON'BLE CHIEF JUSTICE

AND

J.SATHYA NARAYANA PRASAD, J.

(tar)

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