IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.08.2024

CORAM :
THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.Nos.22567 & 22568 of 2015

Riddisiddhi Buillions Limited
(Rep. by its Vice President Mahendra Bafna)
No.780, Mettupalayam Road, R.S.Puram
Coimbatore-641 002. .. Petitioner in both W.Ps

Vs.

1. The Assistant Commissioner(CT)
R.S.Puram (East) Circle, Coimbatore.

2. The State of Tamil Nadu
Rep. by its Secretary, CT & RE Department
Fort St. George
Chennai-600 009. .. Respondents in both W.Ps

Prayer in W.P.No.22567 of 2015: Petition filed under Article 226 of the Constitution of India, seeking for a writ of certiorari, to call for the records on the files of the First respondent herein in TIN:33941942399/2013-14 dated 17.12.2014 and quash the same in so far as it has ordered reversal of input tax credit of Rs.42,04,277/-;

Prayer in W.P.No.22568 of 2015: Petition filed under Article 226 of the Constitution of India, seeking for a writ of declaration, declaring Section 19(2)(ii) and Section 19(4)(i) of the Tamil Nadu Value Added Tax Act, 2006 as discriminatory and violative of Articles 14, 301 and 304(a) of the Constitution of India 1950, and not saved by Presidential Assent under Article 304(b) of the Constitution of India 1950 and in any view section 19(4) of the Tamil Nadu Value Added Tax Act, 2006 as inapplicable to cases involving stock transfer of raw materials to a place outside the state of Tamil Nadu for manufacture and return of the manufactured goods inside the State of Tamil Nadu for sales within the State of Tamil Nadu.

For the Petitioner in both W.Ps	:	Mr.K.A.Parthasarathi for Mr.N.Inbarajan
For the Respondents in both W.Ps	:	Mr.C.Harsharaj Additional Government Pleader

COMMON ORDER

(Order of the Court was made by R.SURESH KUMAR, J.)

Since the issue raised in W.P.No.22568 of 2015 is covered by the decision of a Coordinate Bench of this Court in the case of ***Patina Gold Ornaments Pvt. Ltd. vs. Assistant Commissioner (CT) and Anr***[1] dated 22.09.2017, W.P.No.22568 of 2015 is to be allowed.

2. As a consequential action, the impugned assessment order in W.P.No.22567 of 2015 dated 17.12.2014 is to be set aside. Accordingly, the same is set aside and the matter is remitted back to the Assessing Authority for reassessment and to proceed in accordance with law, in light of the decision made in ***Patina Gold Ornaments Pvt. Ltd.*** cited *supra*.

1 *[2018] 50 GSTR 114 (Mad)*

3. Accordingly, both these writ petitions stand disposed of. There shall be no order as to costs.

(R.S.K., J.) (C.S.N, J)
28.08.2024

Neutral Citation:Yes/No

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To:

1. The Assistant Commissioner(CT)
R.S.Puram (East) Circle, Coimbatore.

2. The Secretary, The State of Tamil Nadu
CT & RE Department, Fort St. George
Chennai-600 009.

R. SURESH KUMAR, J.
AND
C. SARAVANAN, J.

(drm)

W.P.Nos.22567 & 22568 of 2015

28.08.2024