IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.11.2024

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

W.P.Nos.3678 to 3680 of 2017

M/s. Highland Construction
Rep. By its Managing Partner Eiju Eldho Thomas
12/218, Puthur Vayal Road
Marthoma Nagar Post, Gudalur
Nilgiris – 643 212. .. Petitioner in all WPs

Vs.

1. The State of Tamil Nadu
   Rep. By its Secretary
   CT & RE Department
   Fort St. George, Chennai.

2. The Commercial Tax Officer
   Gudalur Circle, Gudalur. .. Respondents in all WPs

Prayer in W.P.No.3678 of 2017: Petition filed under Article 226 of the Constitution of India, seeking for a writ of declaration, to declare Section 3 of the Tamil Nadu Value Added Tax (Amendment) Act, 2007 (Act No.21 of 2007) as ultra vires the Constitution of India and violative of Articles 14, 301, 303 and 304 of Part XIII of the Constitution of India;

Prayer in W.P.No.3679 of 2017: Petition filed under Article 226 of the Constitution of India, seeking for a writ of certiorari, calling for the records of the second respondent in TIN: 33952582000/2014-15 and quash the order dated 21.12.2016 passed therein; and

Prayer in W.P.No.3680 of 2017: Petition filed under Article 226 of the Constitution of India, seeking for a writ of certiorari, calling for the records of the second respondent in TIN: 33952582000/2015-16 and quash the order dated 21.12.2016 passed therein.

For the Petitioner in all W.Ps	:	Mr.C.Subramanian for Mr.B.Raveendran
For the Respondents in all W.Ps	:	Mr.C.Harsha Raj Additional Government Pleader

COMMON ORDER

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

The prayer sought in W.P.No.3678 of 2017 is for a writ of declaration, to declare Section 3 of the Tamil Nadu Value Added Tax (Amendment) Act, 2007 (Act No.21 of 2007) as *ultra vires* the Constitution of India and violative of Articles 14, 301, 303 and 304 of Part XIII of the Constitution of India. In the other two writ petitions, the respective Assessment Orders are under challenge.

2. It is brought to our notice by the learned Additional Government Pleader appearing for the Revenue that the issue raised in W.P.No.3678 of 2017, seeking declaration, has already been settled in a batch of writ petitions in W.P.No.29096 of 2007 & etc. batch in the matter of ***M/s. LG Electronics India Pvt. Ltd. vs. The State of Tamil Nadu & Anr.***, where the issue has been exhaustively discussed and decided, of course in favour of the Revenue and against the assessee. This position is not controverted by the learned counsel appearing for the petitioner.

3. In view of the settled position, W.P.No.3678 of 2017 has to be dismissed, accordingly, W.P.No.3678 of 2017 stands dismissed.

4. Insofar as the other two writ petitions are concerned, i.e., W.P.Nos.3679 and 3680 of 2017, as the declaration sought by the petitioner in W.P.No.3678 of 2017 goes against the writ petitioner assessee, these writ petitions also have to be dismissed, however, with liberty to the writ petitioner to work out the remedy against the Assessment Orders by filing necessary appeals, in the manner known to law, within a period of thirty days from the date of receipt of a copy of this order. If the appeals are filed within thirty days, the Tribunal shall not raise the issue of limitation.

5. With these observations and directions, these writ petitions are dismissed. There shall be no order as to costs. Consequently, W.M.P.Nos.3736 to 3738 of 2017 are closed.

(R.S.K., J.) (C.S.N, J)
22.11.2024

Neutral Citation:Yes/No

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To:

1. The Secretary
   The State of Tamil Nadu
   CT & RE Department
   Fort St. George, Chennai.

2. The Commercial Tax Officer
   Gudalur Circle, Gudalur.

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

(drm)

W.P.Nos.3678 to 3680 of 2017

22.11.2024