IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 11.06.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.14771 of 2014
and
M.P.Nos.1 & 2 of 2014

M/S.INDIRA INDUSTRIES
REP. BY ITS MANAGING PARTNER
K.PONNUSWAMY
PLOT NO.6 SIPCOT INDUSTRIAL COMPLEX
RANIPET. ...Petitioner

Vs.

1 THE STATE OF TAMILNADU
REP. BY ITS SECRETARY
COMMERCIAL TAXES DEPARTMENT
FORT ST. GEORGE CHENNAI

2 THE COMMERCIAL TAX OFFICER
GUDIYATHAM (EAST) GUDIYATHAM. ...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the 2nd respondent in CST No.359464/2013-2014 dated 23.6.2014 quash the same and further, to direct the 2nd respondent not to apply Sec.2(1) of the Tamil Nadu Value Added Tax (Fifth Amendment) Act

2013 to the petitioner herein in as much as the petitioner is a manufacturer of goods in the State of Tamilnadu.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mrs.K.Vasanthamala
Government Advocate (T)

Order

The challenge in this Writ Petition is to the order passed by the second respondent dated 23.6.2014 and to quash the same.

2. Heard the learned counsel appearing for the petitioner and the learned Government Advocate for the respondents and perused the materials placed on record.

3. The petitioner is a registered dealer on the files of the second respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (for short, TNVAT Act), as such, the petitioner used to avail the Input Tax Credits (ITC) of the tax paid on goods purchased from registered dealers within the State on payment of tax and used as inputs in the manufacturer f goods within the State and such manufactured goods were sold to dealers in other State against Form C Declarations. While so, the second respondent issued the impugned notice dated 23.05.2014, stating that on verification of monthly returns from October, 2013 to March, 2024, it is revealed that the petitioner has effected inter-state sales against 'C' forms, without 'C' forms under the CST Act.

4. During the pendency of this Writ Petition since it was brought to the notice of this Court on 24.06.2021 that the issue involved in this Writ Petition is subjudiced before the Hon'ble Division Bench, in W.A.No.1260 of 2017, the matter has been kept pending for all these years.

5. Today, when the matter is taken up for hearing today, the learned counsel for the petitioner would submit that the Hon'ble Division Bench has upheld the provisions of Section 19 (2) (5) of the TNVAT Act.

6. Thus, considering the fact that the challenge in this Writ Petition is to the provisions of Section 19 (2) (5) of the TNVAT Act and the said provision has been upheld by the Hon'ble Division Bench, in W.A.No.1260 of 2017, I do not find any merit to interfere with the impugned notice. Since the Writ Petition is filed challenging the notice issued by the second respondent in the year 2014, which is at the stage of show cause notice, even as on date, if the matter is still pending, the petitioner is directed to file reply to the show cause notice within a period of four weeks from the date of receipt of a copy of this order and based on the reply/objection filed by the petitioner, appropriate orders shall be passed by the second respondent in accordance with law.

7. With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

11.06.2025

sd

Index : yes/no
Neutral Citation : yes/no

To

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2 THE COMMERCIAL TAX OFFICER
GUDIYATHAM (EAST) GUDIYATHAM.

Krishnan Ramasamy,J.,

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