IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE C. KUMARAPPAN

W.P.Nos.16507 & 16508 of 2014
and M.P.Nos.1, 1, 2 & 2 of 2014

M/s.Sri Ram Air Compressors (Coimbatore) Pvt. Ltd.,
Rep. by its Director – G.Krithiha,
No.48-D, SNR College Road,
Nava India,
Coimbatore – 641 006. .. Petitioner in both WPs

Vs

1.The State of Tamil Nadu,
Represented by the Secretary,
Commercial Taxes and Registration Department,
Fort St. George, Chennai-9.

2.The Commercial Tax Officer,
Avanashi Road Circle,
Coimbatore. .. Respondents in both WPs

Prayer in WP.No.16507 of 2014 : Petition filed under Article 226 of the Constitution of India praying to issue a writ of Declaration, declaring Rule 7(9) as brought out by Amendment to the Tamil Nadu Value Added Tax Rules, 2007 by G.O.Ms.No.62, Commercial Taxes & Registration (B1) dated 06.05.2010 as inconsistent with Section 19 and the general scheme of assessment under Sections 20, 21, and 22 of the Tamil Nadu Value

Added Tax Act, 2006, and further void as being arbitrary and irrational, infringing the rights of the Petitioners under Articles 14 and 19(1)(g) and the resultant proposal to disallow the claim of Input Tax Credit as violative of Articles 265 of the Constitution of India.

Prayer in WP.No.16508 of 2014 : Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari, calling for the records of the 2nd Respondent in its impugned proceedings made in TIN: 33381781045/2012-13 dated 14.03.2014 quash the same.

(In both WPs)

For Petitioner	:	Ms.Keerthika for Ms.R.Hemalatha
For Respondents	:	Ms.Amrita Dinakaran Government Advocate

COMMON ORDER

(Order of the Court was made by Dr. ANITA SUMANTH.,J)

Ms.Amrita Dinakaran, learned Government Advocate for the respondents circulates order dated 02.12.2021 passed by the Division Bench in W.A.Nos.74 of 2012 etc. batch, where also, as in the present case, the prayer was for a declaration declaring Rule 7(9) as brought out by amendment to the Tamil Nadu Value Added Rules, 2007 by G.O.Ms.62, Commercial Taxes and Registration (B1) dated 06.05.2010 as being inconsistent with Section 19 and other Sections of the Tamil Nadu

Value Added Tax Act, 2006 as well as various Articles of the Constitution of India. That Writ Petitions were disposed of granting liberty to those petitioners to file statutory appeals within a time frame fixed by the Court.

2. The present petitioner is also satisfied with the same approach. Hence, recording the submissions of Ms.Keerthika, learned counsel representing the learned counsel on record for the petitioner to the effect that the prayer for declaration is not pressed, the petitioner is granted liberty to challenge order dated 14.03.2014 by way of a statutory appeal.

3. Appeal, if any filed by the petitioner within a period of four (4) weeks from date of receipt of a copy of this order, the same shall be entertained by the Registry of the Appellate Authority without reference to limitation but ensuring compliance with all other parameters, including pre-deposit.

4. In light of the above, W.P.No.16507 of 2014 is closed as not pressed and W.P.No.16508 of 2014 is dismissed with liberty. No costs. Connected Miscellaneous Petitions are closed.

[A.S.M., J] [C.K., J]
24.04.2025

Index: Yes/No
Speaking Order
Neutral Citation: Yes
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DR. ANITA SUMANTH.,J.
and
C. KUMARAPPAN.,J.

Sl

To

1.The Secretary,
Commercial Taxes and Registration Department,
Fort St. George, Chennai-9.

2.The Commercial Tax Officer,
Avanashi Road Circle,
Coimbatore.

W.P.Nos.16507 & 16508 of 2014
and
M.P.Nos.1, 1, 2 & 2 of 2014

24.04.2025