IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2017

CORAM:

THE HONOURABLE MR. **JUSTICE RAJIV SHAKDHER**

W.P.No.7969 of 2014 and M.P.Nos.1 & 2 of 2014
W.P.Nos.10585, 10586 of 2014 and M.P.Nos.1,1 of 2014
W.P.No.38233 of 2015 and M.P.No.1 of 2015
W.P.No.43402 of 2016 and W.M.P.No.37260 of 2016
W.P.No.44188 of 2016 and W.M.P.No.38033 of 2016
W.P.No.722 of 2017 and W.M.P.No.762 of 2017
W.P.No.1230 of 2017 and W.M.P.Nos.1166 & 1167 of 2017
W.P.No.1268 of 2017 and W.M.P.No.1191 of 2017
W.P.No.1388 of 2017 and W.M.P.Nos.1304 & 1305 of 2017
W.P.No.1880 of 2017 and W.M.P.No.1873 of 2017

W.P.No.7969 of 2014:

M/S.Everest Industries Limited
Rep. by its Senior Manager – Finance
Podanur Post
Coimbatore-641 023. ... Petitioner

vs.

1. The State of Tamil Nadu
   Rep. by its Secretary
   Commercial Taxes Department
   Fort St.George, Chennai.

2. The Deputy Commissioner (CT) (FAC)
   Fast Track Assessment Circle-II
   Coimbatore. ... Respondents

Writ petition filed under Article 226 of the Constitution of India, praying for the issuance of a writ of certiorarified mandamus or any other appropriate

writ by calling for the records of the 2nd respondent in TIN/33121800006/2013-14 and quash the order dated 06.02.2014 passed therein and further direct the 2nd respondent not to apply Section 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 Tamil Nadu.

For Petitioner in W.P.Nos.7969, 10585 and 10586 of 2014 : Mr.R.L.Ramani senior counsel for Mr.B.Raveendran

For Petitioner in W.P.No.1388 of 2017 : Mr.J.Arokhiaraj

For Petitioner in W.P.No.1880 of 2017 : Mr.N.Murali

For Petitioner in W.P.No.38233 of 2015 : Mr.R.Raghavan

For Petitioner in W.P.No.1268 of 2017 : Mr.Adithya Reddy

For Petitioner in W.P.No.1230 of 2017 : Mr.P.Rajkumar

For Petitioner in W.P.No.722 of 2017 : Mr.N.Prasad

For Petitioner in W.P.No.44188 of 2016 : Mr.N.Sriprakash and N.Prasad

For Petitioner in W.P.No.43402 of 2016 : Mr.N.Prasad

For Respondent : Mr.S.Kanmani Annamalai Additional Government Pleader (Tax)

COMMON ORDER

1.These are batch of writ petitions, which involve interpretation of the proviso to Section 19(2)(v) of the Tamil Nadu Value Added Tax Act, 2006 (in

short 'the 2006 Act').

2.The petitioners, before me, are manufacturers, who claim that they have purchased inputs, which are referred to, in the First Schedule to the 2006 Act and, qua them, have paid tax. The contention being that these tax suffered inputs have been used in manufacturing and/or processing of goods in the State, and therefore, they should be allowed full credit of the tax paid on the inputs without being fettered by the proviso to Section 19(2)(v) of the 2006 Act.

3. I may state, at the outset, that the counsels for the assessees and the Revenue are agreed that I should treat W.P.No.7969 of 2014, as the lead petition, and therefore, the facts articulated therein should be referred to, in order to arrive at a conclusion qua, the interpretation, to be given to the proviso to Section 19(2)(v) of the 2006 Act.

3.1.Counsels agree that, once, this Court were to take a view one way or the other on the interpretation of the provision in issue, the decision arrived at, in W.P.No.7969 of 2014 , would apply in principle to all other cases.

PREFATORY FACTS:

4.Therefore, before I proceed further, let me, broadly, indicate the facts which have given rise to W.P.No.7969 of 2014.

5.The petitioner is a registered dealer on the file of respondent No.2, both under the 2006 Act and under the Central Sales Tax Act, 1956 (in short

'the 1956 Act').

6.The petitioner claims that, it has a factory located at Podanur in Coimbatore.

6.1 The petitioner, evidently, is engaged in the manufacture of Asbestos cement sheets/Hi-tech cement sheets and other accessories.

6.2 It is the claim of the petitioner that it has factories located in various parts of the country as well.

6.3 The petitioner also claims that for the purposes of its factory in Podanur, it purchases inputs from various registered dealers, who are located within the State of Tamil Nadu, on payment of tax under the 2006 Act. These inputs, which have suffered tax, are used, evidently, by the petitioner to manufacture, as indicated above, Asbestos cement sheets/Hi-tech cement sheets. It is these manufactured goods, which are sold by the petitioner both within the State and, by way of Inter-State sale to the dealers in other States.

6.4 This apart, goods are also dispatched by way of stock transfer to petitioner's sales depots both, within and outside the State.

6.5 Therefore, the petitioner avers that, insofar as Inter-State sale of its goods is concerned, such transactions attract a concessional rate of tax, that is, a rate of 2%, under the 1956 Act, when, they are supported by declarations made in Form 'C' and, in cases, where such declarations, are not furnished, since these sales would then fall under Section 8(2) of the 1956 Act, they are

made to suffer tax at the rate applicable under the 2006 Act.

6.6 The petitioner claims that all along, in consonance with the provisions of the 2006 Act, in particular, Section 19(2)(ii) of the 2006 Act, it was claiming Input Tax Credit (ITC) in respect of inputs, which had suffered tax, as they were being used in manufacturing the final product, i.e., Asbestos cement sheets/Hi-tech cement sheets.

6.7 The petitioner claims that, this position continued to obtain, even after the insertion of the proviso to Section 19(2) of the 2006 Act.

6.8 It may be pertinent to note that, the proviso to Section 19(2) of the 2006 Act was inserted in the statute by an amendment Act No.28 of 2013, vide Government Order (G.O.) No.139, dated 08.11.2013, and was brought into force on 11.11.2013.

7. The respondents, having regard to the amendment, brought about by G.O.No.139, dated 08.11.2013, issued a pre-assessment notice dated 21.01.2014, to the petitioner, in respect of return filed for the month of December, 2013.

7.1 By way of the said pre-assessment notice, respondent No.2 sought to suggest that there was a short reversal of ITC. Via the said pre-assessment notice, the petitioner was directed to pay, (what, respondent No.2 construed as a wrong availment of ITC), a sum of Rs.1,30,139/- towards tax along with interest at the rate of 2%.

7.2 The petitioner, in response to the pre-assessment notice, filed a reply dated 30.01.2014. The petitioner, via the reply, brought to fore the fact that the pre-assessment notice was silent as to basis on which, reversal of ITC was sought.

7.3 Notwithstanding the aforesaid stand taken in the reply, the petitioner attempted to explain the effect of the amendment brought about by the Act 28 of 2013. Respondent No.2, however, was not convinced by the contents of the reply, and hence, proceeded to pass the impugned order dated 06.02.2014.

8. I must note here that in the title to the impugned order, the date of the petitioner's reply is noted as 18.10.2014, which, I am told is a typographical mistake, and therefore, ought to have been indicated as 30.01.2014. This mistake is obvious as the pre-assessment notice is itself dated 21.01.2014.

9. Be that as it may, respondent No.2's reasons for rejecting the contentions raised by the petitioner in its reply were as follows :

> "…. Reversal of Input Tax Credit arises on the nature of disposal as explained by them under Section 19(4), 19(8) and 19(5).
>
> Sales against Section 8(1) of the CST Act is also a disposal. The only question is that there is no separate section for reversal. The act has been amended in the

Section (i.e. provision) which deals with the eligibility for ITC.

The assessee has commented the amendment in favour of them (as read between the lines) and objected the proposal for reversal.

As per Section 19(5)(c) No input Tax Credit shall be allowed on the purchase of goods sold as such or used in the manufacture of other goods and sold in the course of inter-state trade or commerce falling under sub-section (2) of Section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

In this proviso, the phrase 'used in manufacture' found place.

When it is an admitted fact for sales under Section 8(2) of the CST Act, 1956 amendment to Section 19(2)(v) in which sales under Section 8(1) of CST Act 1956 involved is also having the same meaning and ITC to be allowed in excess of three percent for such sales is applicable in all nature of purchases.

Separate proviso is not called for in this regard.

It has been pointed out that disposal and manufacture are held from various nature of purchases not only from local purchases for reversal of ITC on entire sales."

9.1 Accordingly, ITC amounting to Rs.1,30,139/- was sought to be reversed, which was, followed by a notice of demand issued on the same date

i.e., 06.02.2014.

10. The petitioner, being aggrieved by the same, has preferred the instant writ petition, i.e., W.P.No.7969 of 2014 qua order dated 06.02.2014.

11. Before I proceed further, I may also indicate that the proviso to Section 19(2) of the 2006 Act was deleted by Act 5 of 2015. The said Act was notified, via, G.O.Ms.No.46, dated 01.04.2015. The said G.O. came into force with effect from 01.04.2015.

12. It is in this background that, the counsels for parties have advanced their submissions in the matter before me. On behalf of the petitioner in W.P.Nos.7969, 10585 and 10586 of 2014, the submissions were made by Mr.R.L.Ramani, learned senior counsel; in W.P.No.1388 of 2017, the arguments were put forth by Mr.J.Arokhiaraj; in W.P.No.1880 of 2017, the submissions were made by Mr.N.Murali; in W.P.No.38233 of 2015, the arguments were made by Mr.R.Raghavan; in W.P.No.1268 of 2017, the submissions were advanced by Mr.Adithya Reddy; in W.P.No.1230 of 2017, the submissions were made by Mr.P.Rajkumar; in W.P.No.722 of 2017, the submissions were made by Mr.N.Prasad; in W.P.No.44188 of 2016, the submissions were made by Mr.N.Sriprakash and N.Prasad; in W.P.No.43402 of 2016, the arguments were also put across by Mr.N.Prasad.

13.On the other hand, the respondents were represented by

Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax).

CONTENTIONS :

14. The arguments advanced on behalf of the petitioners were pithy and neat. The submission made was that the petitioners were registered dealers, who had purchased taxable inputs specified in the First Schedule to the 2006 Act, which, thereafter, were used in manufacturing and/or processing the final goods. In other words, once inputs, which had suffered tax, were purchased within the State from a registered dealer and were thereafter, used by the petitioners'/dealers for the purpose of manufacturing and/or processing, then entitlement to ITC could not be curtailed by placing reliance on the proviso to Section 19(2) of the 2006 Act.

14.1 The petitioners, thus, contend that the proviso, on a plain reading, was attracted to one and only purpose (amongst other purposes, for which tax paid inputs could be used), which was reflected in clause (v) of sub-section 2 of Section 19 of the 2006 Act.

14.2 Therefore, the argument of the petitioners is that inputs on which tax had been paid and, those inputs were purchased within the State, from a registered dealer, they could, thereafter, be used for any of the purposes, prescribed in Clauses (i) to (vi) of sub-section (2) of Section 19.

14.3. It was submitted that the limitation, which is put in place via the proviso to Section 19(2), with regard to availment of ITC, applies, only to the

"tax suffered" inputs purchased, within the State from a registered dealer, but used for the purpose set out in Clause (v) of Section 19(2), that is, for sale in the course of Inter-State Trade or Commerce, falling under Sub-Section (1) of Section 8 of the 1956 Act.

14.4 The argument being that, ITC would be available no sooner the tax suffered inputs are used in the manufacture and/or processing of goods. In other words, the argument is that the limitation contained in the proviso to Section 19(2) applies to traders and not to manufacturers.

15. On the aspect of the retrospective impact of deletion of the proviso to Section 19(2) of the 2006 Act, I must indicate that, an argument, albeit, in the alternate, was also advanced in that regard on behalf of the petitioners. This argument was advanced, on account of the fact that the proviso to Section 19(2) of the 2006 Act was deleted by virtue of the Act 5 of 2015. Therefore, in a sense, the amendment brought about by Act 28 of 2013 would, if at all, impact the petitioners only between the period, when the proviso to Section 19(2) was brought into force and its deletion by virtue of Act No.5 of 2015. As indicated above, Act 28 of 2013 was brought into force on 11.11.2013. In so far as the Act 5 of 2015 is concerned, it was notified via G.O.Ms.No.46, dated 31.03.2015. This G.O. was brought into force with effect from 01.04.2015. Therefore, the period of impact would be 11.11.2013 to 01.04.2015.

15.1 The alternate argument, thus, was that, the deletion of the proviso

to Section 19(2) of the 2006 Act should be given retrospective effect, in the absence of anything said to contrary, as it was curative in nature. In other words, the submission, in effect, is that, if, this Court were come to the conclusion that the proviso to Section 19(2) of the 2006 Act were to apply to all six clauses, i.e., (i) to (vi), then, the deletion of the proviso should be treated, as a recognition of the fact by the legislature that it was never meant to apply to the manufacturers, in the first place.

15.2 In support of their submission, on this count, learned counsel for the petitioners, in particular, Mr.Prasad, relied upon the judgement of the Supreme Court in : ***Allied Motors (P) Ltd., v. Commissioner of Income Tax, (1997) 224 ITR 677 (SC).***

15.3 The petitioners, in particular, once again, via Mr.Prasad, also, sought to place reliance on the dictionary meaning of the word, "which" given in the ***Shorter Oxford English Dictionary, (III Edition) Volume II Page 2535,*** in the context of the language of Section 19(2) of the 2006 Act.

15.4 Furthermore, as to how the word 'for' is to be interpreted, which also finds mention in Section 19(2) of the 2006 Act, reliance was placed by Mr.Prasad, on the judgement of the Supreme Court in : ***Indian Chamber of Commerce vs. C.I.T., West Bengal, AIR 1976 SC 348.***

16. Mr.Annamalai, on the other hand, submitted that, the proviso to Section 19(2) of the 2006 Act made no distinction between manufacturers and

traders.

16.1 It was the learned counsel's submission that the proviso would apply to all six clauses, i.e., (i) to (vi) of Section 19(2) of the 2006 Act.

16.2 Learned counsel further submitted that the purpose for inserting the proviso was to gather more tax for the State as it was losing revenue on account of Inter-State sales.

16.3 In support of his submissions, Mr.Annamalai, relied upon the Statement of Objects and Reasons, which led to the introduction of Tamil Nadu Bill No.28 of 2013; the precursor to Act No.28 of 2013.

16.4 The relevant extract of the Statement of Objects and Reasons, on which, Mr.Annamalai sought, to place reliance, is set forth hereafter :

Statement of Objects and Reasons

> "In a manufacturing State like Tamil Nadu, the size and the scale of Inter-State transactions are consistently on the rise. Over the years, the increase in input tax credit accumulation on Inter-State transactions under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) has resulted in reduced tax collection to the State. The increase in the volume of Inter-State transactions adversely and continuously affect revenue collections under the Value Added Tax consequent on the gradual reduction of rate of Central Sales Tax from 4% to 2%

> and also due to increase in the tax rates under the said Tamil Nadu Act 32 of 2006 from 4% to 5% and from 12.5% to 14.5%. In order to have certain degree of control over the accumulation of input tax credit, the Government have decided to increase the rate of input tax credit reversal from 3% to 5% on Inter-State transfer otherwise than by way of sale and also to make a new provision for reversal of input tax credit at 3% on Inter-State sale to a registered dealer."

16.5 Mr.Annamalai, however, did submit that the deletion of the proviso was brought about by Act 5 of 2015, for the reason, that the continued presence of the proviso to Section 19(2) on the statute book had made the manufacturing industries located in the State of Tamil Nadu less competitive, as compared to their counterparts, situate in the neighbouring States.

16.6 In addition to the aforesaid submission, Mr.Annamalai, sought to place reliance, on the judgement of the Division Bench of the Orissa High Court, rendered in the case : ***Bajrang Steel and Alloys Limited and others v. State of Orissa and others, (2011) 43 VST 235 (Orissa)***.

16.7 It was the submission of Mr.Annamalai that, the provisions of the VAT Act, as obtaining in the State of Orissa, in particular, the provisions of Section 20, when read with Rule 11(3) of the Rules made thereunder, threw up a state of affairs, which is pari materia, with the provisions of Section 19 of the

2006 Act.

16.8 It was, thus, the submission of Mr.Annamalai that, if, the ratio of the judgement in : ***Bajrang Steel and Alloys Limited*****,** is applied to the facts of the present case, then, clearly, the proviso to Section 19(2) of the 2006 Act would become applicable to even those persons, who carry on manufacturing and/or processing activities as against trading activities.

17. This apart, Mr.Annamalai, also made one last submission, though rather feebly, which is that, the petitioners could take recourse to alternate remedies in the form of appeals and/or revisions.

17.1 Learned counsel, thus, submitted that, since, the impugned orders passed in each of the cases were speaking orders, the petitioners should be relegated to an alternate remedy. In other words, the contention was that writ petitions should be dismissed in limine, on account of availability of alternate remedies.

REASONS:

18. I have heard the learned counsel for the parties and perused the record.

19. The facts pertaining to W.P.No.7969 of 2014 have already been delineated hereinabove by me. As indicated at the very outset, the fate of these writ petitions would turn squarely on the interpretation, which one may

give to the proviso appended to Section 19(2) of the 2006 Act, since, facts are not disputed before me. Therefore, for the sake of convenience, the relevant part of Section 19 of the 2006 Act, is extracted hereunder, in order to appreciate the nuances of the arguments advanced on behalf of the assessees and the Revenue :

> **"19.Input tax credit.**__(1) There shall be input tax credit of the amount of tax paid or payable under this Act, by the registered dealer to the seller on his purchases of taxable goods specified in the First Schedule:
>
> Provided that the registered dealer, who claims input tax credit, shall establish that the tax due on such purchases has been paid by him in the manner prescribed.
>
> (2) Input tax credit shall be allowed for the purchase of goods made within the State from a registered dealer and which are for the purpose of _
>
> (i) re-sale by him within the State ; or
>
> (ii) use as input in manufacturing or processing of goods in the State; or
>
> (iii) use as containers, labels and other materials for packing of goods in the State; or
>
> (iv) use as capital goods in the manufacture of taxable goods.
>
> (v) sale in the course of Inter-State trade or commerce falling under sub-section (1) of Section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).
>
> (vi) agency transactions by the principal within the

State in the manner as may be prescribed.

[Provided that input tax credit shall be allowed in excess of three percent tax for the purpose specified in clause (v);]"

20. A careful reading of Section 19 would show that a dealer is entitled to claim ITC in respect of tax suffered inputs, which are specified in the First Schedule, and are purchased within the State from a registered dealer, and thereafter, are used for the purpose set out in clauses (i) to (vi), as delineated in sub-section (2) of Section 19 of the 2006 Act.

20.1 The proviso to sub-section (2) of Section 19 limits the availment of ITC by providing that ITC shall be allowed in excess of 3% of the tax for the purposes specified in clause (v). Clause (v), if read with sub-section (2) of Section 19 would have me conclude that, if, an assessee were to purchase taxable goods specified in the First Schedule, which were sold in the course of Inter-State Trade or Commerce against declarations made in form 'C', an assessee would be allowed ITC only in excess of 3% of the tax paid on such purchases.

20.2 Therefore, there is, to my mind, nothing in the proviso, which will have me come to the conclusion that, it is attracted to any of the other clause referred to in sub-section (2) of Section 19 of the 2006 Act.

20.3 A plain reading of the provisions of sub-section (1) and sub-section (2) of Section 19 of the 2006 Act would show that, as long as specified goods, which suffer tax are used for any of the purposes set out in clauses (i) to (vi) of sub-section (2) of Section 19, the assessee should be able to claim the ITC, with a caveat in so far as clause (v) is concerned. The caveat being, the limitation, which is encapsulated in the proviso to Section 19(2) of the 2006 Act. Therefore, the limitation provided in the proviso would apply only vis-a-vis the purpose specified in clause (v) and not qua other purposes set out in clause (i) to (iv) and (vi) of Section 19(2) of the 2006 Act.

20.4 If, that be the conclusion, then, surely, none of the impugned orders can sustain. The fact that, the proviso, on account of erroneous interpretation by the Revenue, was causing difficulties for the manufacturers, is exemplified by the Statement of Objects and Reasons which was set forth, at the time of introduction of Act 5 of 2015.

21. A perusal of the relevant extract of the Statement of Objects and Reasons would show that insertion of the proviso to Section 19(2) of 2006 Act had led to the manufacturing industries located in the State of Tamil Nadu, becoming less competitive as compared to their counterparts in the neighbouring States. The relevant part of the Statement of Objects and Reasons, which sheds light on this aspect of the matter is extracted hereunder, for the sake of convenience:

> "In the Budget Speech for the year 2015-2016, among others, the following announcements were made:-
>
> (i) Input tax credit reversal **imposed at the rate of 3 per cent on the Inter-State sale of goods as per proviso to** Section 19(2)(v) of Tamil Nadu Value Added Tax Act, 2006, which was introduced with effect from 11-11-2013 **will be withdrawn henceforth to make the manufacturing industries in Tamil Nadu more competitive with their counterparts in the neighbouring States**."
>
> (emphasis is mine)

22. Furthermore, since, I have come to the conclusion that the proviso to Section 19(2) would apply only qua that purpose which is engrafted in clause (v) of the very same Section, in my view, the alternate argument advanced on behalf of the petitioners need not detain me.

23. Apart from what is adverted to above, I must also indicate that reliance was placed by Mr.Annamalai on the judgement of the Orissa High Court in the matter of : **Bajrang Steel and Alloys Ltd. and others V. State of Orissa and Others, (2011) 43 VST 235 (Ori).** To my mind, the said judgement would not further the cause of the respondents for the following brief reasons :

23.1. First, the Orissa High Court in that matter was dealing with a challenge made to Rule 11(3) of the Orissa Value Added Tax Rules, 2005 (in short OVAT Rules), framed under the Orissa Value Added Tax Act, 2004 (in

short OVAT Act).

23.2. It was contended in that case that not only Rule 11(3) *ultra vires* Section 20 of the OVAT Act, but that it conferred unguided and unfettered powers on the State Government.

23.3. It was, this challenge, which, the Orissa High Court repelled.

23.4. In matters placed before me for adjudication, there is no challenge to the provisions of Section 19(2) of the 2006 Act. All that I have been asked to rule upon, is, as to whether the proviso to Section 19(2) of the 2006 Act would apply to the purpose set out in clause (ii) of Sub-section (2) of Section 19 of the 2006 Act.

23.5. Therefore, in my view, the said judgement is distinguishable and would not apply to the facts obtaining in the instant petitions.

24. Which brings me to the last submission advanced by Mr.Annamalai, that is, the petitioners, should be relegated to the available alternate statutory remedies.

25. According to me, in the instant case, this argument is not sustainable, as the petitioners have approached this Court under Article 226 of the Constitution on the ground that the assessing officers had no jurisdiction to reverse ITC in their cases, as the proviso to Section 19(2) did not apply to manufacturers. This Court was, therefore, well within its right to entertain

these petitions.

25.1 Furthermore, these are the writ petitions of 2014, which have, now, been pending adjudication for nearly two years and more. Therefore, if one were to now relegate the petitioners to a statutory forum, it would cause much grief to the assessees, both, in terms of time and costs. In any event, the practice, which Courts follow of relegating parties to an alternate remedy, is a norm, which Courts adopt to prevent a logjam. This self limitation, which, Courts apply to themselves does not denude them of the power of exercising jurisdiction under Article 226 of the Constitution, even where statutory remedy is available to a litigant. (***See ABL International Ltd. V. Export Credit Guarantee Corporation of India Ltd., (2004) 3 SCC 553***).

26. Thus, for the reasons given above, I am of the opinion that the captioned matters were fit cases, in which, jurisdiction was rightly exercised. Therefore, this argument of Mr.Annamalai cannot be accepted. Thus, for the foregoing reasons, I am inclined to set aside the impugned order dated 06.02.2014. Accordingly, W.P.No.7969 of 2014 is allowed.

27. As indicated right at the out set, counsels were agreed that the decision reached in W.P.No.7969 of 2014 could be applied to other writ petitions, as well, since, except for the dates and events and quantum of ITC involved, the issue, discussed above, was common to each one of them.

28. Resultantly, having regard to the conclusion reached in W.P.No.7969

of 2014, I am inclined to allow the other writ petitions as well. The impugned orders in each of the writ petitions are set aside. Accordingly, the writ petitions Nos. 7969 of 2014, 10585 and 10586 of 2014, 38233 of 2015, 43402 of 2016 and 44188 of 2016, 722 of 2017, 1230, 1268, 1388 and 1880 of 2017 are allowed. Consequently, the connected pending applications are also closed. There shall, however, be no order as to costs.

06.02.2017

Index:Yes/No
kj/sl

To

1. The Secretary,
   Commercial Taxes Department
   Government of Tamil Nadu,
   Fort St.George, Chennai.

2. The Deputy Commissioner (CT) (FAC)
   Fast Track Assessment Circle-II
   Coimbatore.

RAJIV SHAKDHER,J.

kj

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06.02.2017