IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.12.2015

Coram

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.9149 & 9151 of 2004

W.P.No.9149 of 2004:

Sree Ambika Press,
156, Calicut Main Road,
Gugai,
Salem. ... Petitioner

Vs.

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

2.The Commercial Tax Officer (FAC)
Gingee Circle,
Salem. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, seeking for issuance of Writ of Declaration, to declare entry 52(iv) of the Part C I Schedule to the Tamil Nadu General Sales Tax Act, 1956 as ultra vires and violative of Entry 54 List II 7th Schedule to the constitution read with Article 366 (29-A) and Article 265 of the Constitution of India and hence beyond the legislative competence of the State legislature.

For Petitioner : Mr.B.Sivaraman
for R.V.Chitra & Associates

For Respondents : Mr.S.Kanmani Annamalai
Additional Govt. Pleader

W.P.No.9151 of 2004:

Sree Ambika Press,
156, Calicut Main Road,
Gugai,
Salem. ... Petitioner

Vs.

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rep. by its Secretary,
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For Petitioner: Mr.B.Sivaraman
for R.V.Chitra & Associates

For Respondents: Mr.S.Kanmani Annamalai
Additional Govt. Pleader

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COMMON ORDER

These writ petitions have been filed seeking for a declaration to declare the entry 52(iv) of the Part C I Schedule to the Tamil Nadu General Sales Tax, 1956 as ultra vires and violative of Entry 54 List II 7th Schedule to the constitution read with Article 366 (29-A) and Article 265 of the Constitution of India.

2. Though the prayer is for a Declaration, when the matter is taken up for hearing, the learned Counsel for the petitioner

submitted that the issue related to tax involved in these writ petitions are squarely covered by the decision rendered in (2014) 69 VST 506 (State of Tamil Nadu vs. Rainbow Printers) and there is no liability existing towards taxes payable by the petitioner. The said submission is not disputed by the learned Additional Government Pleader for the respondents.

3. Hence, both the writ petitions are closed, as no further orders are necessary in these writ petitions. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Secretary, Commercial Taxes Department,
   Fort St. George, Chennai.

2. Commercial Tax Officer (FAC)
   Gingee Circle, Salem.

+1cc to M/S.R.V.Chitra & Associates, Advocate, S.R.No.66152
+1cc to the Government Pleader, S.R.No.66450

W.P.Nos.9149 & 9151 of 2004

kk(CO)
srg(03/03/2016)