IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 03.03.2015

DATED : 31.03.2015

CORAM

The Hon'ble MR.SANJAY KISHAN KAUL, THE CHIEF JUSTICE
and
The Hon'ble MR.JUSTICE M.M.SUNDRESH

W.P.Nos.22072, 23427, 23428 of 2012, 217, 2064, 2065, 3095 to 3097, 5680, 9799 to 9803, 10338 of 2013, 100 to 105, 130 to 135, 745, 1112, 1113, 1403 to 1405, 1418, 1933, 2883, 2968, 5718, 5896, 10626 to 10630, 10891, 17190, 18968 to 19011, 22151 22230 to 22249, 25767 to 25769, 26681, 27025, 27780 to 27782, 30312 to 30314, 33424, 33425, 34507 to 34509, 25043 to 25062 of 2014, 245, 1194, 1584, 1936, 2061 and 4082 of 2015 W.P.(MD).Nos.10887, 10888, 11473 to 11476, 11480, 11481, 12131, 12717, 12943, 12945, 13006, 13010, 13152, 13245, 13273, 13381, 13416, 13436, 13455, 13605, 13749, 13863, 13868, 13956, 13968 to 13973, 14039, 14061 to 14069, 14073 to 14079, 14559 to 14563, 14681, 14706, 14752, 14756, 14793, 14968, 14969, 16353, 16877, 16878, of 2012, 984, 996, 1652, 1653, 5493, 7198, 19633 of 2013 21361, 21362, of 2014 & M.P.Nos.1 to 1 of 2013 1, 1 , 1 of 2015

HOTEL & BAR (FL3) ASSOCIATION
OF TAMIL NADU (HOBAT)
REGN. NO.61/2012 REP.
BY PRESIDENT
K.P.NAVANEETHAKRISHNAN HOTEL
PARVATHI RESIDENCY
NO.400 P.W.D. ROAD
NAGERCOIL-629001. ... PETITIONER in WP No.22072 of 2012

T.KODEESWARAN
PROPRIETOR - HOTEL THANGAM
NO.36/6 MADURAI
ROAD SRIVILLIPUTHUR
VIRUDHUNAGAR DISTRICT. ... PETITIONER in WP No.23427 of 2012

STAR RECREATION CLUB
REP. BY ITS SECRETARY REGN.NO.7/2005
HAVING OFFICE AT SEITHUR
RAJAPALAYAM TALUK
VIRUDHUNAGAR DISTRICT. ... PETITIONER in WP No.23428 of 2012

K.P.KRISHNASWAMY
PROPRIETOR M/S.KONGU BAR
GUDALUR NILGIRIS. ... PETITIONER in WP No.217 of 2013

WINNERS RECREATION CLUB
REP. BY ITS SECRETARY
N.RAGHUPATHY S/O.
NATARAJ S.F.NO.232/1AM
BYE PASS ROAD
NANJIAMPALAYAM
DHARAPURAM THIRUPPUR
DISTRICT ... PETITIONER in WP No.2064 of 2013

THE VIPS CLUB
REP. BY ITS SECRETARY
R.ELANGOVAN S/O.S.
S.RAMASAMY NO.13
VIJAY NAGAR LAYOUT
PUKKULAM ROAD UDUMALPET
THIRUPPUR DISTRICT ... PETITIONER in WP No.2065 of 2013

MAJESTIC RECREATION CLUB
REP. BY ITS SECRETRY
A.P.SENTHIL RAJAVEL
NO.96/4 KRR LAYOUT
RAJAVAIKKAL VEETHI
KARUVAMPALAYAM
TIRUPPUR DISTRICT ... PETITIONER in WP No.3095 of 2013

PALLADAM HEALTH AND
RECREATION CLUB
REP. BY ITS SECRETRY
S. SAMINATHAN S/O. SUBRAMANIAM
CHEKKUKARAR
THOTTAM SURIYAN NAGAR EXTN
TIRUPPUR AND DT ... PETITIONER in WP No.3096 of 2013

ROYAL CLUB OF POLLACHI
REP. BY ITS SECRETRY
M.R.ELANGOVAN D. NO.
2/770-B1/B2 TIRUPPUR ROAD
THEKKUPALAYAM
PIRIVU NARANAPURAM POST
PALLADAM TALUK
TIRUPPUR DISTRICT ... PETITIONER in WP No.3097 of 2013

HOTEL HILLS PALACE
REP. BY ITS MANAGING PARTNER
E.J.DAVIS
COMMERCIAL ROAD
OOTACAMUND ... PETITIONER in WP No.5680 of 2013

M/S.SOWDAMBIGAI HOTELS PVT
LTD NO.4/324
S.S.NEW BUS STAND WEST
SALEM-4.
... PETITIONER in WP No.9799 of 2013

M/S.HOTEL MARUTI
NO.85/28-B NEW EAST
PULIKUTHI STREET GUGAI
SALEM DISTRICT ... PETITIONER in WP No.9800 of 2013

HOTEL NEW VIVEKANANDA LODGE
NO.202/2 ARTHANARI NAGAR
SALEM-4. ... PETITIONER in WP No.9801 of 2013

SALEM SOUTH GATE HOTEL
NO.9/126 WARD NO.60
CHENNAI MAIN ROAD
SEELANAICKENPATTY BY PASS
SALEM-636 201. ... PETITIONER in WP No.9802 of 2013

M/S.HOTEL ANANDHAM
NO.302 THAMMANNAN ROAD
CHATTIRAM SALEM-636 009.
... PETITIONER in WP No.9803 of 2013

R.R.PLAZA
NO.6 THAYUMANAVAR STREET
ATTUR SALEM DISTRICT ... PETITIONER in WP No.10338 of 2013

M/S.KONGU LODGE AND HOTELS
REP BY ITS PROPRIETOR
MR.K.P.KRISHNASAMY NO.
11/123 CHAMBALA GUDALUR
NILGIRIS DISTRICT ... PETITIONER in WP No.100 of 2014

M/S.ASPNI INN
REP BY ITS PROPRIETOR
MR.A. INBASEKAR OLD
NO.56 NEW NO.77
VADAPALANI CHENNAI 26 ... PETITIONER in WP No.101 of 2014

M/S.HOTEL GRAND INTERNATIONAL
REP BY ITS MANAGING PARTNER
MR.S.S.MURUGESAN
NO.61 GANDHIJI ROAD ERODE ... PETITIONER in WP No.102 of 2014

THE MASTERS CLUB
REP BY ITS PROPRIETOR
MR.K.P.KRISHNASAMY NO.
86/1 GOPALAN THOTTAM
KALAIGNAR NAGAR
THANDAMPALAYAM ERODE ... PETITIONER in WP No.103 of 2014

M/S.HOTEL PARK PALACE
REP BY ITS PARTNER MR.RAJENDRAN
NO.145-A SATHY ROAD
ERODE DISTRICT ... PETITIONER in WP No.104 of 2014

HOTEL GOLDEN TOWER
REP BY ITS PROPRIETOR
MR.R. PRABAKARAN NO.
61 EVN ROAD ABIRAM
THEATRE OPP ROAD ERODE 11... PETITIONER in WP No.105 of 2014

M/S.HOTEL ROYAL PARK
REP BY ITS PROPRIETOR
MR. P. GOPALAKRISHNAN
NO. 360 ERODE MAIN ROAD
PERUNDURAI 638 052 ... PETITIONER in WP No.130 of 2014

M/S.HOTEL KONGU LODGE AND
HOTELS REP BY ITS
PROPRIETOR MR. K.P.
KRISHNASAMY MASINANGUDI
NILGIRIS DISTRICT ... PETITIONER in WP No.131 of 2014

M/S.HOTEL BALAJI CLASSIC
REP BY ITS PROPRIETOR
MR. C. VENKATACHALAM
NO.70 VEERABATHRA STREET
2ND SATHY ROAD
ERODE 638 003 ... PETITIONER in WP No.132 of 2014

M/S.MICKEY MOUSE RECREATION
CLUB REP. BY ITS SECRETARY
MR.S.RAMESH NO.
SF-417/1 2 3 4
PERUNDURAI ROAD SAMBATH
NAGAR ERODE 638 011 ... PETITIONER in WP No.133 of 2014

M/S.PARK PALACE
REP. BY ITS PARTNER
MR.P.GOAPALAKRISHNAN
NO.276 SATHY ROAD ERODE ... PETITIONER in WP No.134 of 2014

M/S.HOTEL MANIS LODGE
REP. BY ITS PROPRIETOR
MR.K.SWAMINATHAN NO.
56/9 ERODE ROAD
PERUNDURAI ... PETITIONER in WP No.135 of 2014

M/S.BRINDHAVAN HOTELS
REP BY ITS PARTNER
MR.T.A. SHANMUGA SUNDARAM
NO.1499 E.V.N. ROAD
(METTUR ROAD) ERODE 638 011
... PETITIONER in WP No.745 of 2014

BEAUTY STAR SOCIAL WELFARE
CLUB DOOR NO.1/804-G
PALAVANJIPALAYAMPRIVU
E.B. OFFICE BACKSIDE
DHARAPURAM ROAD
VEERAPANDI VILLAGE
TIRUPPUR DT REP BY ITS
SECRETARY ... PETITIONER in WP No.1112 of 2014

GREENSTAR RECREATION CLUB
1-G/20 GANDHI ROAD
AVINASHI MAIN ROAD
ANUPOOR PALAYAM
TIRUPPUR DISTRICT REP BY
ITS SECRETARY ... PETITIONER in WP No.1113 of 2014

TAMIL NADU FL2 FL3 & HOTEL
ASSN HOTEL ARYAAS REGN. NO.150/ 2013 REP.
BY ITS STATE SECRETARY
MR.R.MUTHUKRISHNAN
OFF: JAWAHARLAL NEHRU RD
KOYAMBEDU CHENNAI-107. ... PETITIONER in WP No.1403 of 2014

M/S.HOTEL ROYAL PARK
REP. BY ITS PROPRIETOR
MR.P.GOPALAKRISHNAN
NO.H 37 EVN ROAD
PERIYAR NAGAR ERODE 638 009... PETITIONER in WP No.1404 of 2014

M/S.HOTEL ISWARIYAA (P) LTD
REP. BY ITS DIRECTOR
MR.M.BHUVANASUNDAR
S/O.M.MARAPPAN
NO.1A SKC ROAD ERODE -1 ... PETITIONER in WP No.1405 of 2014

M/S.HOTEL SIVARANJANI
REP BY ITS PARTNER
MR.V.MOHANRAJ S/O. MR.S.
R.VALLIAPPA GOUNDER
NO.177 BROUGH ROAD
ERODE 638 001 ... PETITIONER in WP No.1418 of 2014

M/S.HOTEL ABINAYA REGENCY
REP. BY ITS PARTNER
MR.M.SWAMINATHAN NO.
1352 E.V.N. ROAD
ERODE 638 009 ... PETITIONER in WP No.1933 of 2014

SIRUVANI SOCIAL WELFARE CLUB
(FL-2) REP BY ITS SECRETARY
S. ANGUSAMY S/O.
T.K.SUBRAMANIAM DOOR
NO.2/115 AVANASHI 2
MANGALAM MAIN ROAD
VANGIPALAYAM AVANISHI
TK TIRUPPUR DT ... PETITIONER in WP No.2883 of 2014

M/S.CHEYUR SUN STAR RECREATION
CLUB REP. SECY A.SARAVANAN 5/60 UDHAYA
GOUNDEN THOTTAM TIRUPPUR MAIN RD
AVVINASHILINGAMPALAYAM
PLANKARAI VILL & PANC
AVINASHI TK TIRPPUR DT. ... PETITIONER in WP No.2968 of 2014

THE TIRUPPUR CLUB (FL 2)
REP BY ITS PRESIDENT
A.R.SUBRAMANIAM S/O.
RAMASAMY 221 AVINASHI ROAD
TIRUPPUR DISTRICT ... PETITIONER in WP No.5718 of 2014

THE METROPOLITAN CLUB (FL-2)
REP. BY ITS SECRETARY
S.ODAYAPPAN S/O.
SUBRAMANIAM VEERAPANDI POST
TIRUPPUR
TIRUPPUR DISTRICT ... PETITIONER in WP No.5896 of 2014

M/S.HOTEL SRINIVASAR RESIDENCY
REP BY ITS PROPRIETOR
MR.P.DAYALAN NO.32/1
NEW BYEPASS COLLECTOR
OFFICE ROAD VELLORE
AND DISTRICT 632 004 ... PETITIONER in WP No.10626 of 2014

M/S.HOTEL SURABI INTERNATIONAL
(P) LTD REP BY ITS MANAGING
DIRECTOR MR.V.G.
SRINIVASAN NO.33
OFFICERS LINE VELLORE 632 001
... PETITIONER in WP No.10627 of 2014

M/S.HOTEL MOUNT PARADISE
REP BY ITS PROPRIETOR
MR. P.S. PALANI NO.
37 NEW BY PASS ROAD
VELLORE 632 004 ... PETITIONER in WP No.10628 of 2014

M/S.HOTEL AAVANAA INN
REP. BY ITS MANAGING
DIRECTOR MR.P.V.
SRINIVASAN NO.144
ARCOT ROAD VELLORE
DISTRICT ... PETITIONER in WP No.10629 of 2014

M/S.HOTEL RIVER VIEW (P)
LTD. REP. BY ITS CHAIRMAN
MR.V.ETHIRAJULU
NAIDU OPP. NEW BUS STAND
NEW KATPADI ROAD
VELLORE DISTRICT ... PETITIONER in WP No.10630 of 2014

M/S.HOTAL SRIANNAMALAIYAR
RESIDENCY REP. BY ITS PARTNER MR.S.
VIJAYAKLUMAR NO.27 NEW KATPADI ROAD
VELLORE ... PETITIONER in WP No.10891 of 2014

THIRUMATHY.VELATCHI
W/O.S.ILLAVARASAN PROPRIETRIX
HOTEL ESS GRANDE RAM NAGAR
COIMBATORE. ... PETITIONER in WP No.17190 of 2014

M/S.HOTEL INDRAPURI
REP BY ITS MANAGING PARTNER
K.V.K.COMPLEX
NO.91 BAZAR STREET
POLLACHI 642 001 ... PETITIONER in WP No.18968 of 2014

M/S.HOTEL SRI KALIAPPA
REP BY ITS MANAGING PARTNER NO.83 CROSS
CUT ROAD GANDHIPURAM
COIMBATORE 12 ... PETITIONER in WP No.18969 of 2014

M/S.HOTEL SRI RAJA BIRIYANI
REP BY ITS PROPRIETOR
NO.242 SASTRI ROAD
RAMNAGAR COIMBATORE 12 ... PETITIONER in WP No.18970 of 2014

M/S.TVL.HOTEL ESKEPI
REP BY ITS MANAGING DIRECTOR NO.64
BALASUNDARAM CHETTIAR ROAD A.T.T.COLONY
(NEAR R.T.O. OFFICE)
COIMBATORE 18 ... PETITIONER in WP No.18971 of 2014

M/S.C.K. HOTEL
REP BY ITS MANAGING PARTNER
DOOR NO.15/644-
1 METUPALAYAM MAIN ROAD
PERIYANAICKENPALAYAM
COIMBATORE DISTRICT ... PETITIONER in WP No.18972 of 2014

M/S.HOTEL KAUVERI
INTERNATIONAL REP BY ITS MANAGING PARTNER
NO.2 K.G.C. COMPLEX COIMBATORE OOTY MAIN
ROAD METTUPALAYAM
COIMBATORE DISTRICT ... PETITIONER in WP No.18973 of 2014

M/S.TVL. HOTEL SPR INN
REP BY ITS MANAGING PARTNER
NO.42 NARAYANA
GURU MISSION ROAD SAIBABA COLONY
COIMBATORE DISTRICT ... PETITIONER in WP No.18974 of 2014

M/S.TVL.VIKRAM TOWERS
REP BY ITS PROPRIETOR NO.50 MAIN ROAD
KOTTUR POST POLLACHI TALUK COIMBATORE
DISTRICT ... PETITIONER in WP No.18975 of 2014

M/S.TVL.ANNAMALAI HOTEL PVT.
LTD REP BY ITS MANAGING
PARTNER NO.8/25
STATE BAN ROAD
COIMBATORE 01 ... PETITIONER in WP No.18976 of 2014

M/S. TVL. HOTEL AMOOGAA (PVT.)
LTD. NO.37 GEETHA HALL ROAD
COIMBATORE-12
REP. BY MANAGING DIRECTOR....PETITIONER in WP No.18977 of 2014

M/S. DEVAA HOTEL
3RD STREET GOPALAPURAM
COIMBATORE-18 REP.
BY MANAGING PARTNER. ... PETITIONER in WP No.18978 of 2014

M/S. HOTEL SIRUVANI (P) LTD.
NO.90/62 GEETHA HALL ROAD
COIMBATORE-12
REP. BY MANAGING DIRECTOR... PETITIONER in WP No.18979 of 2014

M/S. HOTEL N.A.LODGE
NO.175-B AVINASHI ROAD CIVIL AERODROME
POST SITRA COIMBATORE-12 REP. BY MANAGING
PROPRIETOR. ... PETITIONER in WP No.18980 of 2014

M/S. TVL. LASHMI LODGE
NO.42 SALDANA ROAD POLLACHI
COIMBATORE-12
REP. BY MANAGING
PROPRIETOR. ... PETITIONER in WP No.18981 of 2014

M/S. HOTEL RAAMUS
REP. BY MANAGING PARTNER
NO.65 DEVI & CO.
LANE COIMBATORE-641018. ... PETITIONER in WP No.18982 of 2014

M/S. HOTEL EMS MAYURA
NO.212/A-1 KARAMADAI ROAD
METTUPALAYAM
COIMBATORE-301
REP.BY MANAGING DIRECTOR ... PETITIONER in WP No.18983 of 2014

M/S. TVL. CORNICHE INN
CONDOMINIUM INDIA PVT. LTD. NO.11/10
JAMBUKANDY ANAIKATTY THADAGAM POST
COIMBATORE DISTRICT REP. BY MANAGING
DIRECTOR. ... PETITIONER in WP No.18984 of 2014

M/S. TVL. HOTEL VIJAY PARADISE
REP. BY MANAGING PROPRIETOR NO.173-C N.S.R.
ROAD SAIBABA COLONY
COIMBATORE-11. ... PETITIONER in WP No.18985 of 2014

M/S.TVL.HOTEL BLUE DIAMONDS
NO.48 VARIETY HALL ROAD
COIMBATORE-1 REP.
BY PARTNER G.PUSHPA RANI.... PETITIONER in WP No.18986 of 2014

M/S.K.D.K.HOTELS
NO.201 & 203 MARKET ROAD POLLACHI
COIMBATORE DISTRICT REP. BY MANAGING
PROPRIETOR K.DHATHAKHAN ... PETITIONER in WP No.18987 of 2014

M/S.TVL.LORDS PARK
NO.1000 RAJA STREET
COIMBATORE-01 REP. BY
PARTNER M.ARAVIND ... PETITIONER in WP No.18988 of 2014

M/S.TVL.SRI AARVEE HOTELS
NO.311-A BHARATHIYAR ROAD SIDDHAPUDUR
COIMBATORE-44 REP. BY MANAGING PARTNER
V. RADHAKRISHNAN ... PETITIONER in WP No.18989 of 2014

M/S.TVL.BALU LODGING
NO.5/25 METTUPALAYAM ROAD VELANDIPALAYAM
COIMBATORE-30 REP. BY PROPRIETOR
K.BALASUBRAMANIYAN. ... PETITIONER in WP No.18990 of 2014

M/S.TVL.P.V.LODGE
NO.56 MYSORE TRUNK ROAD RANGASAMUDRAM
SATHI TALUK ERODE DISTRICT REP. BY
MANAGING PROPRIETOR
K.P.BALASUSBRAMANIYAM ... PETITIONER in WP No.18991 of 2014

M/S.SRI RAMANUJA HOTELS (P)
LTD. NO.39 KALINGARAYAR STREET POLLACHI
COIMBATORE-1 REP. BY MANAGING DIRECTOR
M. NATARAJAN ... PETITIONER in WP No.18992 of 2014

M/S.TVL.LEGENDS INN
NO.77 STATE BAN ROAD
OPP. RAILWAY STATION
COIMBATORE-18 REP. BY
MANAGING DIRECTOR
S.MOHANRAJ ... PETITIONER in WP No.18993 of 2014

M/S.TVL.CROWN PLAZA
NO.416 PALAKKAD MAIN ROAD KUNIAMUTHUR
COIMBATORE-08 REP. BY MANAGING PARTNER
KANNAN. ... PETITIONER in WP No.18994 of 2014

M/S.TVL ANAMALAIS HOTELS PVT.
LTD NO.168 PALANI ROAD UDUMALPET
COIMBATORE DISTRICT. ... PETITIONER in WP No.18995 of 2014

M/S.TVL.HOTEL SOORYA
INTERNATIONAL NO.339-341-349 OOTY MAIN
ROAD METTUPALAYAM
COIMBATORE-1. ... PETITIONER in WP No.18996 of 2014

M/S.TVL. SAKTHI HOTELS
NO.144 COIMBATORE ROAD
POLLACHI-2
COIMBATORE DISTRICT. ... PETITIONER in WP No.18997 of 2014

M/S.HOTEL G.V.INTERNATIONAL
NO.51-B TIRUPPUR ROAD OPP. SREE SAKTHI
THEATRE METTUPALAYAM
COIMBATORE DISTRICT. ... PETITIONER in WP No.18998 of 2014

M/S.TVL. SRI KRISHNAN
RESIDENCY NO.120 RAJA MILL ROAD
POLLACHI-
COIMBATORE DISTRICT. ... PETITIONER in WP No.18999 of 2014

M/S.TVL. VIJAY LODGE
NO.3A KALINGARAYAR STREET
COIMBATORE
DISTRICT. ... PETITIONER in WP No.19000 of 2014

M/S.TVL.SVARGA RESIDENCY
NO.85C 1A ARUN NAGAR
MARUTHAMALLI MAIN
ROAD VADAVALLI
COIMBATORE-41. ... PETITIONER in WP No.19001 of 2014

M/S.TVL. HOTEL VINAYAK
NO.61 GEETHA HALL ROAD
COIMBATORE-18. ... PETITIONER in WP No.19002 of 2014

MS.TVL.SREE MURUGAN
NO.56 DEVI & CO.
LANE OPP RAILWAY
STATION COIMBATORE-18. ... PETITIONER in WP No.19003 of 2014

M/S.TVL.HOTEL GOUTHAM
NO.9/36-A AVINASHI ROAD
COIMBATORE 14 ... PETITIONER in WP No.19004 of 2014

M/S.TVL.SBS GRAND
NO.58 DJ NAGAR COIMBATOE ROAD
PEELAMEDU(SOUTH)
COIMBATORE DISTRICT ... PETITIONER in WP No.19005 of 2014

M/S.TVL.ALANKAR BUSINESS
CORPORATION PVT.LTD.NO.19
SASTHRI STREET
RAMNAGAR
COIMBATORE DISTRICT 9 ... PETITIONER in WP No.19006 of 2014

M/S.TVL HOTEL MARUTHI
NO.112 VENKATAKRISHNA
ROAD R.S.PURAM (WEST)(C)
COIMBATORE DISTRICT 2 ... PETITIONER in WP No.19007 of 2014

TVL.GREEN HILL HOTEL P. LTD
NO.29/169 STATE BANK ROAD VALPARAI
COIMBATORE DISTRICT ... PETITIONER in WP No.19008 of 2014

M/S.TVL. VELMURUKAN HOTEL
PVT.LTD OLD NO.69 NEW NO.58
GEETHA HALL ROAD DEVEY AND CO.LANE
COIMBATORE 18 ... PETITIONER in WP No.19009 of 2014

M/S.TVL.HOTEL A.P.
NO.69 DAVEY AND CO LANE COIMBATORE
DISTRICT 2 ... PETITIONER in WP No.19010 of 2014

TVL.HOTEL A.S.K.N.ENTERPRISES
PVT.LTD NO.27
DAVEY AND CO LANE OPP. TO
RAILWAY STATION
COIMBATORE 18 ... PETITIONER in WP No.19011 of 2014

M/S. HOTEL VIKRAM
REP. BY ITS MANAGING DIRECTOR
MR. M. SENTHILKUMAR S/O.K.MANIYAN
NO.276 KUMARAN
ROAD TIRUPUR-641601. ... PETITIONER in WP No.22151 of 2014

M/S.TVL. HOTEL EDASSERYS
PRINCE PALACE REP BY MANAGER
M.RADHAKRISHNAN NO.40/75 F TALUK OFFICE ROAD
KOTAGIRI 643 217 ... PETITIONER in WP No.22230 of 2014

M/S.TVL. HOTEL RAGAVENDRA
REP BY MANAGING PARTNER
A.L. SHANKAR ELDEE
COMPLEX NO.16 T.D.K. ROAD
COONOOR 643 101 ... PETITIONER in WP No.22231 of 2014

M/S.TVL.HOTEL SAPPHIRE GARDEN
VIEW REP BY MANAGER SANTHOSH N.V. OPP BUS
STAND AND RAILWAY STATION
NORTH LAKE ROAD OOTY 643 001
... PETITIONER in WP No.22232 of 2014

M/S.TVL.HOTEL SRI MAHALAKSHMI
REP BY PROPRIETOR P. SHANKAR
D. NO.1 AND 2 DAVIDS ROAD
BEDFORD CIRCLE COONOOR 643 101
... PETITIONER in WP No.22233 of 2014

M/S.TVL.HOTEL GOLDEN TOWER
REP BY MANAGER SANTHOSH N.V.NO.61 E.V.N.
ROAD ABIRAMI THEATER OPPOSITE ROAD ERODE
638 009 ... PETITIONER in WP No.22234 of 2014

M/S.TVL HOTEL MAHARANI
REP BY MANAGER K.M.SUBRAMANIAN OOTY MYSORE
ROAD GUDALUR 643 212 NILGIRIS DISTRICT
... PETITIONER in WP No.22235 of 2014

M/S.TVL.HOTEL BLUE STAR
REP BY MANAGER K.ANILKUMAR 40/91-H TALUK
OFFICE ROAD KOTTAGIRI 643 217 NILGIRIS
DISTRICT ... PETITIONER in WP No.22236 of 2014

M/S.TVL. HOTEL HILL TOP INN
REP BY MANAGER K.SUNIL MADHAVAN NO.10/81
OOTY-MYSORE ROAD GUDALUR 643 212
NILGIRIS DISTRICT ... PETITIONER in WP No.22237 of 2014

M/S.TVL. HOTEL GRAND
INTERNATIONAL REP BY MANAGER SANTHOSH N.V.
NO.61 GANDHIJI ROAD
ERODE 638 001 ... PETITIONER in WP No.22238 of 2014

M/S.TVL HOTEL ALAKAPURI
REP. BY MANAGER ANIL KUMAR ETTINS ROAD
UDHAGAMANDALAM NILGIRIS DISTRICT
... PETITIONER in WP No.22239 of 2014

M/S.TVL. HOTEL ANASUYA
REP. BY MANAGER K.M.SUBRAMANIYAN POLICE
STATION ROAD GUDALUR-643 212 NILGIRIS
DISTRICT. ... PETITIONER in WP No.22240 of 2014

M/S.TVL HOTEL MANIS LODGE
REP. BY MANAGER SANTHOSH N.V. NO.56/9 ERODE
ROAD PERUNDURAI TALUK
ERODE DISTRICT. ... PETITIONER in WP No.22241 of 2014

M/S.TVL. CHARRING CROSS HOTEL
(P) LTD REP. BY GENERAL MANAGER P.
GANGADHARAN GARDEN ROAD UDHAGAMANDALAM
NILGIRIS DISTRICT. ... PETITIONER in WP No.22242 of 2014

M/S.TVL. NEW HILLS
REP. BY PROPRIETOR V.K.ASOKAN 40/150 G1
SHEEBA COMPLEX TALUK OFFICE ROAD KOTAGIRI-
643 217. ... PETITIONER in WP No.22243 of 2014

M/S.TVL.HOTEL GANGOTHRI
REP. BY MANAGER S.NANJUNDAN OOTY-MYSORE
ROAD (OOTY CLUB ROAD) OOTACAMANDALAM
NILGIRIS DISTRICT-643 001.
... PETITIONER in WP No.22244 of 2014

M/S. TVL. HOTEL BLUE BIRD
REP. BY PROPRIETOR V.GADHADHARAN NO.208
COONOOR ROAD UDHAGAMANDALAM NILGIRIS
DISTRICT-643001. ... PETITIONER in WP No.22245 of 2014

M/S. TVL. HOTEL BLUE HILLS
INTERNATIONAL REP. BY GENERAL MANAGER BABU
VARGHESE NO.3/261 F CHRISTO BUILDINGS
STATE BANK ROAD HOSPITAL ROAD OOTY
NILGIRIS DISTRICT-643001.
... PETITIONER in WP No.22246 of 2014

TVL. HOTEL SANJAY
REP. BY GENERAL MANAGER BABU VARGHESE NO.
10/A2 CHARRING CROSS UDHAGAMANDALAM
NILGIRIS DISTRICT-643001.... PETITIONER in WP No.22247 of 2014

M/S. TVL. HOTEL BLUE HILLS
REP. BY GENERAL MANAGER BABU VARGHESE
COONOOR NILGIRIS DISTRICT-643001.
... PETITIONER in WP No.22248 of 2014

M/S. TVL. VIVEK TOURIST HOME
(COONOOR) PVT. LTD. REP. BY MANAGING
DIRECTOR S.NIKHIL SURESH NO.34 FIGURE OF 8
ROAD COONOOR-643101 NILGIRIS DISTRICT.
... PETITIONER in WP No.22249 of 2014

TVL.THE PALACE CLUB
REP BY ITS SECRETARY P.RAVICHANDRAN NO.2
BALAJI NAGAR AVARAMPALAYAM SIDDHAPUDUR
COIMBATORE DISTRICT ... PETITIONER in WP No.25767 of 2014

TVL.HOTEL VISHNUPRIYA
REP BY ITS MANAGING DIRECTOR S.K.MOHANDASS
NO.14 KALINGARAYAN STREET RAMNAGAR
COIMBATORE DISTRICT ... PETITIONER in WP No.25768 of 2014

TVL.HOTEL CHERAN
REP BY ITS PROPRIETOR K.VIJAYARAMAN
R.S.PURAM
COIMBATORE 641 002 ... PETITIONER in WP No.25769 of 2014

M/S. HOTEL SAKTHI RESIDENCY
REP. BY PARTNER K.ARUNKUMAR 6/69B N/A
CUDDALORE MAIN ROAD MUMMUDY THALAIVASAL
ATTUR SALEM DISTRICT. ... PETITIONER in WP No.26681 of 2014

BLUE STARS RECREATIONS CLUB
NO.79 CHINNAN THOTTAM KANGEYAM ROAD
TIRUPPUR 641 606
REP. BY ITS TREASURER ... PETITIONER in WP No.27025 of 2014

TVL.CUDDALORE & VILLUPURAM
DISTRICT RECREATION CLUB REP. BY ITS
PRESIDENT M.RAVICHANDRAN NO.0/9 BYEPASS
RD. PERIYAR NAGAR PONNERI VILLAGE
VRIDDHACHALAM CUDDALORE DT.
... PETITIONER in WP No.27780 of 2014

T.RAJA PROPRIETOR TVL. HOTEL
ANANDHA & BAR OLD NO.710 NEW NO.71/1
JUNCTION ROAD VRIDDHACHALAM CUDDALORE
DISTRICT 606 001 ... PETITIONER in WP No.27781 of 2014

M.RAVICHANDRAN
PROPRIETOR HOSTEL P.P.S. NO.5/3A
PARTHASARATHY STREET VRIDDHACHALAM
CUDDALORE DISTRICT-606 001.
... PETITIONER in WP No.27782 of 2014

M/S.TVL.AKN MANSION AND
HOTEL A/C REP BY PROP C.ASHOKAN 57G
TRICHY MAIN ROAD THURAIMANGALAM (PO)
PERAMBALUR TALUK PERAMBALUR 621 220
... PETITIONER in WP No.30312 of 2014

TVL HOTEL MPS RESIDENTIAL
TOWER REP BY PARTNER T.GOWRISHANKAR NO.6A
ESWARAN KOVIL STREET (NORTH) TIRUPPUR
TIRUPPUR DISTRICT ... PETITIONER in WP No.30313 of 2014

M/S.TVL.DHANALAKSHMI
SRINIVASAN HOTELS PVT.LTD REP BY ITS
DIRECTOR D.NEELARAJ NO.274/C THURAIYUR
ROAD PERAMBALUR 621 212 PERAMBALUR DISTRICT
... PETITIONER in WP No.30314 of 2014

M/S.TVL.SUBASHREE HOTELS
REP BY MANAGING PARTNER S.RADHAKRISHNAN NO.
120 SASTHRI STREET RAM NAGAR COIMBATORE
DISTRICT ... PETITIONER in WP No.33424 of 2014

M/S.TVL.SAKTHI RIVER RESORTS
INDIA PVT.LTD S.F.NO.369 10TH K.M.POLLACHI-
TRICHUR ROAD MARCHANAKKENPALAYAM VILLAGE
AMBARAMPALAYAM PO POLLACHI COIMBATORE
DISTRICT ... PETITIONER in WP No.33425 of 2014

S.BALAMURUGAN
S/O.SABAPATHY PROPRIETOR HOTEL VASANTHAM
INN NO.74-A KUMBAKONAM ROAD PANRUTI
CUDDALORE DISTRICT. ... PETITIONER in WP No.34507 of 2014

R.DURAISAMY
S/O.RAMASAMY PROPRIETOR HOTEL BLUE DIAMOND
RAJAJI ROAD BLOCK NO.18 BLOCK-19 NEYVELI
CUDDALORE DISTRICT. ... PETITIONER in WP No.34508 of 2014

P.S.R.SATHYAMURTHY
S/O.RENGANATHAN PROPRIETOR HOTEL SRI RANGA
BOARDING AND LODGING NO.30-31 RAJAJI SALAI
PANRUTI CUDDALORE DISTRICT.
... PETITIONER in WP No.34509 of 2014

M/S. TVL. C R HOTELS INDIA
PRIVATE LTD. REP. BY MANAGING DIRECTOR C.
SHANMUGA SUNDARAM NO.4 AVINASHI ROAD
COIMBATORE-641014. ... PETITIONER in WP No.25043 of 2014

M/S. TVL. M.P. LODGE
REP. BY PROPRIETOR M.PALANISAMY NO.5
DHARMAPURAM ROAD UDUMALPET-642126
TIRUPPUR DISTRICT. ... PETITIONER in WP No.25044 of 2014

M/S. TVL. DHAMU LODGE
REP. BY PROPRIETOR P.SUBRAMANI NO.285
GANDHI ROAD ANUPAR PARPALAYAM PUDUR
TIRUPPUR-641652. ... PETITIONER in WP No.25045 of 2014

M/S. TVL. HOTEL RATNAA LAKSHMI
HOTELS PVT. LTD. REP. BY PROPRIETOR R.
MAHESH J.RAMADASS NO.72 GEETHA HALL ROAD
OPP. RAILWAY STATION COIMBATORE-18.
... PETITIONER in WP No.25046 of 2014

M/S. TVL.HOTEL AISHWARIYA PARK
REP. BY PARTNERS 1. MR. A.JAYAVEL 2. MR.
VENKATA KRISHNAN NO.2 VENKATASAMY ROAD
(EAST) R.S. PURAM COIMBATORE-641002.
... PETITIONER in WP No.25047 of 2014

M/S. TVL.VIJAY PARK INN HOTELS
CBE PRIVATE LTD. REP. BY MANAGING DIRECTOR
R.KOVAI RAMESH NO.101 SENGUPTHA STREET
RAMNAGAR COIMBATORE DISTRICT.
... PETITIONER in WP No.25048 of 2014

M/S. TVL. HOTEL PARAY UDUPI
REP. BY PROPRIETOR P.A.ANTONY NO.229C
UDUPI ROAD UDUMALPET-642126 TIRUPUR
DISTRICT. ... PETITIONER in WP No.25049 of 2014

M/S. TVL. HOTEL EMERALD HOUSE
REP. BY PROPRIETOR A.N.SUBRAMANIAM NO.9
BUDDAR STREET GOBICHETTIPALAYAM ERODE
DISTRICT. ... PETITIONER in WP No.25050 of 2014

M/S. TVL. HOTEL SHRI AMMAN
RESIDENCY A/C REP. BY PROPRIETOR N.
THANGAMUTHU NO.79/1 AMMAN COMPLEX BUILDING
POLLACHI ROAD BYE-PASS CORNER
DHARAPURAM-638656. ... PETITIONER in WP No.25051 of 2014

M/S. TVL. HOTEL ESS GRANDE
REP. BY PROPRIETOR TMT. E.VELATCHI NO.358-
360 NEHRU STREET RAM NAGAR
COIMBATORE-641009. ... PETITIONER in WP No.25052 of 2014

M/S. TVL. HOTEL SINGAPORE
INTERNATIONAL REP. BY MANAGING PARTNER S.
RAFEEK MOHAMED NO.300 2ND STREET
GANDHIPURAM COIMBATORE-641012.
... PETITIONER in WP No.25053 of 2014

M/S. TVL. HOTEL S.R.M.
(BOARDING & LODGING) REP. BY PARTNER S.R.
MALIK 1279-A MTP ROAD AVINASHI LINGAM
HOME SCIENCE COLLEGE (POST)
COIMBATORE-641043. ... PETITIONER in WP No.25054 of 2014

M/S. TVL. HOTEL V.M.LODGE
BOARDING & LODGING A/C REP. BY PROPRIETOR V.
CHANDRA SEKARAN NEAR BUS STAND BYE-PASS
ROAD UDUMALPET-642126
TIRUPPUR DISTRICT. ... PETITIONER in WP No.25055 of 2014

M/S. TVL. S.K.S. RESIDENCY
REP. BY PROPRIETOR S.SUBRAMANIAN SLAUGHTER
HOUSE STREET VEERAPANDI VILLAGE
GOBICHETTIPALAYAM-638452.
... PETITIONER in WP No.25056 of 2014

M/S. TVL. HOTEL ROYAL PARK
REP. BY PROPRIETOR P.GOPALAKRISHNAN ERODE
MAIN ROAD PERUNDURAI
ERODE-638052. ... PETITIONER in WP No.25057 of 2014

M/S. TVL. HOTEL PARK PALACE
REP. BY PARTNER P.GOPALAKRISHNAN NO.145 A
SATHY ROAD OPP. BUS STAND
ERODE-638003. ... PETITIONER in WP No.25058 of 2014

M/S. TVL. HOTEL ROYAL PARK
REP. BY PROPRIETOR P.GOPALAKRISHNAN
NO.H-37 EVN ROAD ERODE-638009.
... PETITIONER in WP No.25059 of 2014

M/S. TVL. HOTEL CHANDRA
REP. BY PROPRIETOR G.K.CHANDRASEKARAN
S/O.G. R.KANDASAMY NO.2
SENGODAPPA LAYOUT PUDUPALAYAM
GOBICHETTIPALAYAM-638452.... PETITIONER in WP No.25060 of 201

M/S. TVL. BRINDHAVAN HOTELS
REP. BY PARTNER T.A.SHANMUGASUNDARAM
S/O. T.ANNAMALAIGOUNDER
NO.1499 E.V.N. ROAD
(METTUR ROAD)
ERODE-638011 ... PETITIONER in WP No.25061 of 2014

M/S. TVL. HOTEL ISWARIYAA (P)
LTD. REP. BY DIRECTOR M.BHUVANASUNDAR
S/O.M.MARAPPAN NO.1-A SKC ROAD
ERODE-638001. ... PETITIONER in WP No.25062 of 2014

R.RAJENDRAN
PROPRIETOR TVL.HOTEL R.R.NO.1177 CHENNAI-
TRICHY BYEPASS MAIN ROAD
VEPPUR AND TALUK
CUDDALORE DISTRIT-606 304.... PETITIONER in WP No.245 of 2015

NET WIN SPORT CLUB REP. BY
ITS SECRETARY R.SENTHILKUMAR S/O.RAMASAMY
GOUNDER SF NO.432 DOOR NO.3/874 (OPP.
KONGU MANDAPAM) MIN NAGAR PALLADAM
TIRUPPUR DISTRICT ... PETITIONER in WP No.1194 of 2015

N.RAJASHEKAR
PROPRIETOR TVL. DHARAN KARTHICK RESIDENCY
NO.33/1B2 33/2A TRICHY-CHENNAI MAIN ROAD
RAMANATHAM VILLAGE THITTAKUD TALUK
CUDDALORE DISTRICT. ... PETITIONER in WP No.1584 of 2015

TVL.A1 RICH HEALTH AND SOCIAL
WELFARE CLUB (FL-2) REP. BY SECY P.
RAMASAMY 30/A7 PALANI MAIN ROAD
PALAPPAMPATTI KANNAMANYAKKANUR VILLAGE
UDUMALPET THIRUPPUR DT. ... PETITIONER in WP No.1936 of 2015

TIRUPPUR K.R.K.RECREATION CLUB
REP. BY ITS SECRETARY R.GUNASEKARAN S/O.
RAMASAMY D.NO.15/28 A B S.F.NO.409
KUMARASAMY NAGAR THOTTIPALAYAM VILLAGE
TIRUPPUR TK & DT ... PETITIONER in WP No.2061 of 2015

M/S.TVL. HOTELS A.R.A.P.PVT.
LTD. REP. BY ITS MANAGING DIRECTOR NO.37
39 (OLD NO.17 18) GANDHI IRWIN ROAD EGMORE
CHENNAI-8 ... PETITIONER in WP No.4082 of 2015

STAR CLUB REP BY ITS
SECRETARY A.SELVAM NO.2/1590 GOPAL NAGAR
SITHURAJAPURAM SIVAKASI TALUK VIRUDHUNAGAR
DISTRICT. ... PETITIONER in WP(MD) No.10887 of 2012

STAR CLUB REP BY ITS
SECRETARY A.SELVAM
NO.2/1590 GOPAL NAGAR
SITHURAJAPURAM SIVAKASI
TALUK VIRUDHUNAGAR
DISTRICT. ... PETITIONER in WP(MD) No.10888 of 2012

LOTUS RECREATION CLUB
REP. BY ITS SECRETARY
M. DEIVAM NO.108
CHAIRMAN A. SHANMUGAM ROAD SIVAKASI
VIRUDHUNAGAR DISTRICT ...PETITIONER in WP(MD) No.11473 of 2012

LOTUS RECREATION CLUB
REP. BY ITS SECRETARY
M. DEIVAM NO.108
CHAIRMAN A. SHANMUGAM ROAD SIVAKASI
VIRUDHUNAGAR DISTRIC ... PETITIONER in WP(MD) No.11474 of 2012

ILANTHALIR RECREATION CLUB
REP. BY ITS SECRETARY S. KOODALINGAM NO.85
WARD D BLOCK11 P.K.S.A. ARUMUGAM ROAD
SIVAKASI TOWN VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.11475 of 2012

ILANTHALIR RECREATION CLUB
REP. BY ITS SECRETARY S. KOODALINGAM NO.85
WARD D BLOCK 11 P.K.S.A. ARUMUGAM ROAD
SIVAKASI TOWN VIRUDHUNAGAR DISTRICT.
... PETITIONER in WP(MD) No.11476 of 2012

HOTEL SASIDHARAN
REP. BY ITS PROPRIETOR
S. MARIMUTHU NO.184-A
DROWPATHIAMMAN KOVIL SRIVILLIPUTHUR
VIRUDHUNAGAR DISTRICT ... PETITIONER in WP(MD) No.11480 of 2012

HOTEL SASIDHARAN
REP. BY ITS PROPRIETOR
S. MARIMUTHU NO.184-A
DROWPATHIAMMAN KOVIL
SRIVILLIPUTHUR
VIRUDHUNAGAR DISTRICT ... PETITIONER in WP(MD) No.11481 of 2012

ALAGARSAMY
M/A 48 YEARS S/O. VELUSAMY SECRETARY
THIRUNAGAR SPORTS CLUB C-99 VEERA RAGAVA
PERUMAL STREET
THIRUNAGAR MADURAI ... PETITIONER in WP(MD) No.12131 of 2012

1 CHAKRA PRAK CLUB REP BY ITS
PRESIDENT K. RAMAMURTHY.

2 WELCOME RECREATION CLUB REP. BY ITS
PRESIDENT S. SANTHANAM

3 SURAYA RECREATION CLUB REP.BY
ITS PRESIDENT G. JAYAKUMAR ..PETITIONER IN WP.12717 OF 2012

HOTEL ANBU (BOARDING & LODGING
REP BY ITS SECRETARY G. ANBUSELVAN NO.428-A
SIVAKASI MAIN ROAD TRUTHANGAL SIVAKASI TALUK
VIRUDHUNAGAR DISTRICT ...PETITIONER in WP(MD) No.12943 of 2012

HOTEL SARAVANA
REP. BY ITS PROPRIETOR G. MANIKANNAN NO.
5/54 MADURAI ROAD KRISHNANKOIL
SRIVILLIPUTTUR TALUK VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.12945 of 2012

FRIENDS RECREATION CLUB
REP BY ITS SCRETARY K.THANGAM NO.30/B2
PERUMALPATTI II EAST STREET SRIVALLIPUTTUR
VIRUDHUNAGAR DISTRICT.
... PETITIONER in WP(MD) No.13006 of 2012

1 DOLPHIN RECREATION CLUB
REP BY ITS SECRETARY MUNIASAMY NO.1 176 C
MARANERI SIVAKASI TALUK
VIRUDHUNAGAR DISTRICT

2 FRIENDS RECREATION CLUB
REP BY ITS SECRETARY S.DILIPAN MANJUNATH NO.
3-122-B VILALAKSHI NAGAR THIRUTHANGAL ROAD
SENGAMALANATCHIYAPURAM SIVAKASI TALUK
VIRUDHUNAGAR DISTRICT

3 THREE STAR RECREATION CLUB
REP BY ITS SECRETARY MUNEESWARAN NO.3/793 B
MUKKU ROAD ALANGULAM (POST) SIVAKASI TALUK
VIRUDHUNAGAR DISTRICT

4 VANAVIL RECREATION CLUB
REP BY ITS SECRETARY R. MAHESWARAN NO.4/1349-
7 THIRUPATHI NAGAR THAYILPATTI VILLAGE
SIVAKASI TALUK VIRUDHUNAGAR DISTRICT

5 MILLINERS RECREATION CLUB
REP BY ITS SECRETARY S.PANNERSELVAM NO.231
D/2 SANKARAN KOIL ROAD MURAMAPU VILLAGE
RAJAPALAYAM TALUK VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.13010 of 2012

1 THIRUPARANKUNDRAM MALLIGAI
MANAMAGIZH MANDRAM REP. BY ITS PRESIDENT S.
GOPI S/O. S. SANKAR CINNAPOOLAMPATTI
VILLAGE P. THOTTIYAPATTI (PANCHAYAT)
MADURAI DISTRICT. ... PETITIONER in WP(MD) No.13152 of 2012

1 FIVE STAR RECREATION CLUB
REP BY ITS SECRETARY SENTHAMARAI PANDIAN
2/110-5 ERICHANATHAM MAIN ROAD SIVAKASI
TALUK VIRUDHUNAGAR DISTRICT

2 SEVEN STAR RECREATION CLUB
REP BY ITS SECRETARY JANARTHANAN MUKKU ROAD
RR NAGAR VIRUDHUNAGAR MAIN ROAD VIRUDHUNAGAR
TALUK & DISTRICT ... PETITIONER in WP(MD) No.13245 of 2012

1 TVL ROYAL CLUB
REP BY ITS SECRETARY M.KARUPPASAMY NO.
3/1017 VIRUDHUNAGAR SIVAKASI MAIN ROAD
ANAIKUTTAM POST VIRUDHUNAGAR DISTRICT

2 TVL. RANJITH RECREATION CLUB
REP BY ITS SECRETARY R. SELVARAJ NO.
2/788/18 LAKSHMI NAGAR RESERVE LINE
SIVAKASI TALUK VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.13273 of 2012

1 TITANIC RECREATION CLUB
REP BY ITS SECRETARY V.DURAI RAJ S/O
VEERAIAH KONAR MP3/340/1B PARAIPATTI SATTUR
ROAD SIVAKASI EAST VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.13381 of 2012

1 LATCHAM SPORTS CLUB
REP BY ITS SECRETARY K.THANGARAJ S/O
KRISHNASAMY 957 BYE PASS ROAD EAST POST
OFFICE STREET RATHINVILAS BUS STOP
SIVAKASI VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.13416 of 2012

1 INTER CONTINENT SPORTS FRIENDS
CLUB REP BY ITS PRESIDENT A. MARUDHUPANDI
S/O K. AYYASAMY 1/440B NARANAPURAM SIVAKASI
626 189 VIRUDHUNAGAR DISTRICT

2 SUN CLUB
REP BY ITS PRESIDENT A.MARIAPPAN S/O
ALAGUSAMY THEAVAR 72A CHAIRMAN A. SHAMUGAM
ROAD SIVAKASI 626 123 VIRUDHUNAGAR DISTRICT

3 VAIGAI CLUB
REP BY ITS PRESIDENT P.JEYAPANDI S/O
PERIYAMUNIYASAMY NO.4/190D 4/190E
SRIVILLIPURAM MAIN ROAD SIVAKASI TALUK
VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.13436 of 2012

1 FIVE STAR RECREATION CLUB
REP BY ITS SECRETARY R.MUTURAJ 4/327
MELATHERU ELAYRAMPANNAI VILLAGE SATTUR TALUK
VIRUDHUNAGAR DISTRICT

2 HOTAL MUTHU
REP BY ITS PARTNER MR.V.MOHANRAJ NO.8A 8A1
8A2 VAIKAIKULAM STREET SRIVILLIPUTTUR
VIRUDHUNAGAR DISTRICT
... PETITIONERS in WP(MD) No.13455 of 2012

S.RAMAKRISHNAN
S/O SHANKAR RAJA LICENSEE CHITRA BOARDING
AND LODGING D.NO.394/1 OLD TRUNK ROAD SATTUR
VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.13605 of 2012

AJAY RESIDENCY
REP BY ITS PROPRIETOR V.MANOHARAN NO.55
RAJAJI ROAD SRIVILLIPURAM 626 125
VIRUDHUNAGAR DISTRICT.
... PETITIONER in WP(MD) No.13749 of 2012

JOY RECREATION CLUB
REP BY ITS SECRETARY K.PANDI S/O.D.KARUPPA
THEVAR USILAI ROAD THIRUMANGALAM MADURAI
DISTRICT.
... PETITIONER in WP(MD) No.13863 of 2012

MUTHUMARI MANAMAGIL MANDRAM
REP BY ITS SECRETARY K. JEGAN S/O KASI
RAJAN 11-1-81 F-9 T.K COMPLEX SATHYA NAGAR
1ST STREET MADURAI ROAD USILAMPATTI 625 532
MADURAI DISTRICT
... PETITIONER in WP(MD) No.13868 of 2012

DHARANIPATHI
S/O.B.RAMANUJAM LICENSEE SRI ANDAL BOARDING
AND LODGING BYE-PASS ROAD SRIVILLIPUTTUR
VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.13956 of 2012

HOTEL SOUNDARYA
REP. BY ITS PROPRIETOR M.ARUMUGATHAI NO.
SEETHAKATHI STREET SIVAKASI TOWN
VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.13968 of 2012

HOTEL GOKULESH
REP.BY ITS PROPRIETOR T.MAYAKKANAN NO.26-J
GANDHI ROAD NEAR BUS STAND SIVAKASI TOWN
VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.13969 of 2012

FRIENDS CLUB
REP. BY ITS SECRETARY G.MURUGAN NO.1/114
VISWANATHAM SIVAKASI TOWN VIRUDHUNAGAR
DISTRICT ... PETITIONER in WP(MD) No.13970 of 2012

OLYMPIC RECREATION CLUB
REP.BY ITS SECRETARY D.PANDIYAN NAGACODE
JUNCTION KULASEKHHARAM KANYAKUMARI DISTRICT.
... PETITIONER in WP(MD) No.13971 of 2012

GOLDEN CLUB
REP.BY ITS SECRETARY G.CHINNAMUNIANDI 47/11B
POLICE STATION ROAD SIVAKASI VIRUDHUNAGAR
DISTRICT ... PETITIONER in WP(MD) No.13972 of 2012

ROYAL CLUB
REP.BY ITS SECRETARY M.SELVARAJ NO.255
VIRUDHUNAGAR MAIN ROAD THIRUTHANGAL
VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.13973 of 2012

SUPER STAR RECREATION CLUB
REP BY ITS SECRETARY C.KASINATHA DURAI S/O
CHINNA IRULANDI THEVAR D.NO.64 NATARAJA
THEATRE ROAD SATTUR TOWN AND TALUK
VIRUDHUNAGAR DISTRICT
... PETITIONER in WP(MD) No.14039 of 2012

MADURAI STAR RECREATION CLUB
REP. BY ITS SECRETARY M.GANESAN NO.3/318-4
THIRUMANGALAM RING ROAD MADURAI
VADAKKUVETTAM MELAVADAI 2 BIT VILLAGE
MADURI MADURAI DISTRICT.
... PETITIONER in WP(MD) No.14061 of 2012

CUDDALORE STAR RECREATION
CLUB REP BY ITS SECRETARY RAJENDRAN L.F.
ROAD GUDDALORE THENII
... PETITIONER in WP(MD) No.14062 of 2012

DAYANANA MANAMAGHILA MANDRAM
REP. BY ITS SECRETARY KANNAN. NO.15/2
MAYATHEVAR COMPOUND PUDUR VANDIPADAI
ATHIKULAM MADURAI.
... PETITIONER in WP(MD) No.14063 of 2012

RADHARE MANGAGHIL MANDRAM
REP. BY ITS SECRETARY VAIRAMANI D.NO.10-1-
415/A VAIGAIDAM ROAD ANDIPATTI THENI.
... PETITIONER in WP(MD) No.14064 of 2012

THREE STAR RECREATION CLUB
REP. BY ITS SECRETARY A.VAIRAMANI
BATALAGUNDU ROAD USULAMPATTI MADURAI
... PETITIONER in WP(MD) No.14065 of 2012

FIVE STAR RECREATION CLUB
REP. BY ITS SECRETARY THANGA PANDI PARK
ROAD CUMBUM THENI
... PETITIONER in WP(MD) No.14066 of 2012

NATURE MANMAGHIL MANDRAM
REP. BY ITS SECRETARY CHINNASAMY 165/3
WARD NO.4 VANNANDURAI ROAD SURLIPATTI
UTTAMAPALAYAM TALUK THENI
... PETITIONER in WP(MD) No.14067 of 2012

ROBIN RECREATION CLUB
REP. BY ITS SECRETARY P.RAJA
HANUMANTHANPATTI UTTAMPALAYAM TALUK THENI
DISTRICT
... PETITIONER in WP(MD) No.14068 of 2012

SOLAI THENDRA RECREATION CLUB
REP BY ITS SECRETARY VAIRAMANI DINIDIGUL
ROAD SOLAVANDAN VILLAGE MADURAI
... PETITIONER in WP(MD) No.14069 of 2012

REAL RECREATION CLUB
REP. BY ITS SECRETARY P.VELMURUGAN
VARASANADU MAIN ROAD KADAMAIGUNDU
ANDIPATTI TALUK THENI DISTRICT
... PETITIONER in WP(MD) No.14073 of 2012

RASI RECREATION CLUB
REP. BY ITS SECRETARY M.MURUGA NO.236-A1
WARD NO. 3 L.F.ROAD CUMBUM POST
UTHAMPALAYAM TALUK THENI DISTRICT
... PETITIONER in WP(MD) No.14074 of 2012

TITAN RECREATION CLUB
REP. BY ITS SECRETARY C.VEERA PANDIAN 2 A
B L.F.ROAD CUMBUM THENI DISTRICT
... PETITIONER in WP(MD) No.14075 of 2012

ROYAL MANAMAGIL MANDRAM
REP. BY ITS SECRETARY T.RAJA DOOR NO.134/9
BEHIND BUS STAND CUMBAM THENI
... PETITIONER in WP(MD) No.14076 of 2012

MRK MANAMAGIZH MANDRAM
REP. BY ITS SECRETARY MUTHU RAJENDRAN DOOR
NO.P 10/565 A BODI MAIN ROAD
SILAMARATHAPATTI POST BODI TALUK THENI
DISTRICT ... PETITIONER in WP(MD) No.14077 of 2012

VEENUS MANAMAGIZH MANDRAM
REP. BY ITS SECRETARY V.BOOMURAJ DOOR NO.
W/IV/287-A BODI MAIN ROAD RASINGAPURAM
VILLAGE BODI TALUK THENI DISTRICT
... PETITIONER in WP(MD) No.14078 of 2012

ALI NANBARGAL MANAMAGIL
MANDRAM REP BY ITS SECRETARY N.PANDI D.NO.
14-2-80 A WARD NO.14 SURLI ROAD KAMAYA
GOUNDENPATTY TOWN PANCHAYAT THENI DISTRICT
... PETITIONER in WP(MD) No.14079 of 2012

S.SRINIVASAAGAAM
PROPRIETOR HOTAL WESTERN GATS 78-A NRT
MAIN ROAD THENI TOWN THENI DISTRICT
... PETITIONER in WP(MD) No.14559 of 2012

S.PANEERSELVAM
PROPRIETOR HOTEL SRI VIJAYA NIVAS 1074
ARANMANNAI PWETTAI THENI TOWN THENI
DISTRICT ... PETITIONER in WP(MD) No.14560 of 2012

B.S.TERRY
PROPRIETOR SRI PANDIAN HOTELS 1257 - 1259
PERIYAKULAM ROAD PERIYAKULAM ROAD THENI
THENI DISTRICT
... PETITIONER in WP(MD) No.14561 of 2012

R.ALAGESAN
PROPRIETOR ABM HOTELS AND RESORTS NO.19
CUMBUM ROAD PALANICHETTI PATTI THENI
THENI DISTRICT
... PETITIONER in WP(MD) No.14562 of 2012

S.RAJAPATHMANATHAN
PROPRIETOR ANJANA HOTELS NO.6/1 CUMBUM MAIN
ROAD P.C.PATTI THENI THENI DISTRICT
... PETITIONER in WP(MD) No.14563 of 2012

KATHIRAVAN RECREATION CLUB
REP BY ITS SECRETARY P.T.S.SUNDARAM S/O.
PONPERUMAL ANGHU NAGAR THE VARAM MAIN ROAD
MELACHOKKANATHAPURAM BODINAYAKKANUR THENI
DISTRICT ... PETITIONER in WP(MD) No.14681 of 2012

INDIAN RECREATION CLUB
REP BY ITS SECY S. PACHAIAPPAN S/O
SUBBIAH D.NO.412-C BODI THENI MAIN ROAD B.
ANAIKARAIPATTI VILLAGE BODIANAYAKKANUR TK
THENI DIST ... PETITIONER in WP(MD) No.14706 of 2012

THENI THAI MANAMAHIL MANDRAM
REP. BY ITS SECRETARY P. NAGENDRAN S/O.
PALANICHAMY 2B THENI ODAIPATTIMAIN
ROAD KAMATCHIPURAM UTHAMAPALAYAM TALUK
THENI DISTRICT ..PETITIONER IN WP(MD) NO.14752 OF 2012

MELACHOKKANATHAPURAM VANAVIL
NANBARKAL MANAMAHIL MANTRUM REP.BY
ITSSECRETARY P.VILANGAIAH 29E 29D MAIN RD
WARD NO.2 NEAR NEHRUJI BUS STAND CHINNAMANUR
UTHAMPALAYAM THENI DT.
... PETITIONER in WP(MD) No.14756 of 2012

TATA MANAMAHIL MANDRAM
REP. BY ITS SECRETARY P. PARANI S/O.P.S.
PALANI RAJ D.NO.42/1 RAILWAY STATION ROAD
BODINAYAKKANUR POST BODI TALUK THENI
DISTRICT ... PETITIONER in WP(MD) No.14793 of 2012

THIRU.A.PARTHEEPAN
TVL.HOTEL PARVATHI INTERNATIONAL NO.69 COURT
ROAD NAGERCOIL KANYAKUMARI DISTRICT
... PETITIONER in WP(MD) No.14968 of 2012

B.K.SIVAKUMAR
TVL.HOTEL PARK 22/33 NEAR BUS STAND
COLACHEL KANYAKUMARI DISTRICT
... PETITIONER in WP(MD) No.14969 of 2012

N. VANJIMUTHU
PROPRIETOR SENTHIL RESIDENCY 6/109 N.V.G.
B. HALL ROAD NAGAL NAGAR DINDIGUAL - 3.
... PETITIONER in WP(MD) No.16353 of 2012

TV.SRI SUDARSANA SAABHA
REP. BY ITS SECRETARY RAMANATHAN CHETTIAR
HALL GANDHIJI ROAD OLD BUS STAND
THANJAVUR.
... PETITIONER in WP(MD) No.16877 of 2012

TV.SRI SUDARSANA SAABHA
REP. BY ITS SECRETARY RAMANATHAN CHETTIAR
HALL GANDHIJI ROAD OLD BUS STAND
THANJAVUR.
... PETITIONER in WP(MD) No.16878 of 2012

POTHIGAI MANAMAHIL MANDRAM
REP. BY ITS SECRETARY R. RAMAR S/O. RAMAR
ARUNACHALAM NAGAR 6TH WARD USILAMPATT MAIN
ROAD EZHUMALAI - 625 535. PERAIYUR TK.
MADURAI DT. ... PETITIONER in WP(MD) No.984 of 2013

KARUR NEW WINNING STAR
PEOPLES WELFARE ASSOCIATION REP. BY
SECRETARY M.RAVI S/O.S.MANI D.NO. 2
ATHUR JUNCTION KARUR-ERODE RD ANDANKOIL
MELAPAGAM VILLAGE KARUR DT.
... PETITIONER in WP(MD) No.996 of 2013

TVL. HOTEL RAMNATH
REP. BY ITS PROPRIETOR R.K. RAMANATHAN
1335 SOUTH RAMPART OLD BUS STAND
THANJAVUR - 613 001
... PETITIONER in WP(MD) No.1652 of 2013

TVL. HOTEL RAMNATH
REP. BY ITS PROPRIETOR R.K. RAMANATHAN
1335 SOUTH RAMPART OLD BUS STAND
THANJAVUR - 613 001
... PETITIONER in WP(MD) No.1653 of 2013

PRIYAM HOTEL
D.NO.50 NORTH CAR STREET DINDIGUL REP. BY
ITS PROPRIETOR MR.S. NATARAJAN S/O.
SOWDAMUTHU NO. 32 ASHOK NAGAR DINDIGUL
DISTRICT. ... PETITIONER in WP(MD) No.5493 of 2013

MEENAKSHIPURAM STAR
MANAMAZHIL MANDRAM REP. BY ITS SECRETARY K.
BALAVEERAKUMAR S/O. V. KANNAN D.NO. 14-
A/1-W KODUVILARPATTY MAIN ROAD
ARANMANIPUTHUR THENI DT.
... PETITIONER in WP(MD) No.7198 of 2013

FIVE STAR RECREATION CLUB
REP. BY ITS SECRETARY JAYAPRAKASH 261 E1
SENGAMALANATCHIAPURAM ROAD THIRUTHANGAL
VIRUDHUNAGAR DISTRICT.
... PETITIONER in WP(MD) No.19633 of 2013

HOTAL RAYA'S (FL-3) REP. BY ITS
PROPRIETOR R.R. GOVINDARAJAN
..PETITIONER (MD) NO.21361 OF 2015

HOTEL LAKSHMI TITANIC BAR
(FL-3) REP. BY ITS PROPRIETOR
V.S. PALANIVEL. ..PETITIONER WP.(MD)NO.21362 OF 2014

Vs.

The State of Tamilnadu
rep by the Secretary to Government
The Secretary to Government
Commercial Taxes Department
Fort St. George, Chennai-9 ...R1 in W.P.Nos.22072/12

23427, 23428 of 2012, 217, 2064, 2065, 3095 to 3097, 5680, 9799 to 9803, 10338 of 2013, 2883, 2968, 5718, 5896/14 1194, 1936, 2061 of 2015 W.P.(MD).Nos.10887, 10888, 11473, 11474, 12717/12 11475, 11476/12, 11480, 11481/12, 12131/12, 12943, 12945, 13006, 13010, 13152, 13245, 13273, 13381, 13436, 13455, 13605, 13749, 13863, 13868, 13956, 13968 to 13973/12, 14039, 14061 to 14069/12, 14073 to 14079, 14559 to 14563, 14681, 14752, 14756, 14706 14793, 14968, 14969, 16353, 16877, 16878, of 2012, 984, 996, 1652, 1653, 5493/13 7198, 19633 of 2013 21361, 21362, of 2014

The Special commissioner & Commissioner of
Commercial Taxes, Ezilagam,
Chepauk, Chennai-5 ...R2 in W.P.No.22072 of 2012

The State of Tamilnadu
rep by its
Secretary to Government
Law Department
Fort St,. George, Chennai
R1 in W.P.Nos.100 to 105/14, 130 to 135/14, 745, 1112 & 1113, 1403 to 1405, 1418, 1933/14, 10626 to 10630, 10891, 22151, 27025/15

The State rep by the Secretary to Government
The Secretary to Government
Commercial Taxes and Registration Department,
Fort St.George, Chennai.
R1-17190/14, 18968 to 18972, 18973 to 19011/14 22230 to 22249/14, 25767 to 25769/14, 26681, 27025, 27780 to 27782, 30312 to 30314, 33424, 33425, 34507, 34508, 34509, 25043 to 25062/14, 245/15, 1584/15, 4082/15

R2.in WP(MD)NO.13381/12, 13436, 13863, 13868/12, 14039.

R2-in W.P.No.100 to 105/14, 130 to 135, 745, 1112 & 1113, 1403 to 1405, 1418, 1933, 2968, 10626 to 10630, 10891, 22151/14.

The Commercial Tax Officer,
Commercial Taxes Department,
Srivillliputhur, Virudhunagar District

R3-in W.P(MD)No.12945/12, 13006/12 13749, 13956/12

R4-in WP(MD)No.13245/12.

The Asst.Commissioner(CT)(FAC)
Commercial Taxes Department
Thirumangalam, Madurai District
R3 -in W.P(MD)No.13863/12

The Commercial Tax Officer,
Ram Nagar Circle,
Coimbatore. R2 -in W.P.Nos.18968 to 18972/14, 18982, 19000, 19006/14, 25768, 33424, 25048, 25052.

The Commercial Tax Officer
Mettupalayam
Coimbatore. R2 in W.P.No.18973/14, 18974, 18983.

The Commissioner of Commercial Taxes
Commercial Taxes Department,Ezhilagam, Chepauk,
Chennai -5.

R2-in W.P.Nos.23427/12, 23428/12,217/13, 2064/13, 2065, 3095 to 3097, 5680,9799, 9800 to 9803/13,10338/13, 2883/14, 5896/14, 1194/15, 1936/15, 2061/15

W.P.(MD)Nos.10887, 10888, 11473, 11474, 12717/12, 11475, 11476/12, 11480 & 11481/12, 12943, 13006, 13010, 13245, 13273, 13416/12, 13455, 13605, 13749, 13956/12, 13968/12, 13969 to 13973, 14061 to 14079, 14559 to 14563, 14752, 14756, 14706, 14799, 16353/12, 5493/13, 19633/13, 21361 and 21362 of 2014.

The Commissioner of Prohibition and Excise,
Ezhilagam, Chepauk,
Chennai -5

R3 -in W.P.No.2968/14.

The Commercial Tax Officer,
Commercial Taxes Department
Gudalur, Nilgiris District

R3-in W.P.No.217/13

R2-in W.P.No.22235/14

The Commercial Tax Officer,
(Main)(FAC)Commercial Taxes Department
Srivilliputhur, Virudhunagar District.

R3-in W.P(MD)No.11480 & 11481/12

The Commercial Tax Officer,
Commercial Taxes Department, Dharapuram
Tiruppur District

R3-in W.P.No.2064/2013

The Assistant Commissioner(CT)-4
Commercial Taxes Department
Sivakasi, Virudhunagar District

R3-in WP(MD)Nos.11475, 11476/12,12945,
13010, 13381/12, 13436/12

The Assistant Commissioner(CT)
Commercial Taxes Department
Udumalpet, North Tiruppur

R3-in W.P.No.2065/13

The Assistant Commissioner(CT)
Thiruparankundram Assessment Circle
Madurai

R3-WP(MD)Nos.12131/12,

The Assistant Commissioner
(Central I), Tiruppur

R3-in W.P.No.3095/13 to 3097/13,
1194/15, 2061/15.

The Assistant Commissioner-I,
Office of the Commissioner of Prohibition & Excise,
Chepauk, Chennai -5

R3 -in W.P.No.5680/13.

The Asst.Commissioner (CT - I)
(FAC) Commercial Taxes Department,
Virudhunagar District.

R3-in W.P.Nos.23427 & 23428/12
WP(MD)Nos.10887, 10888, 11473,
11474 & 12717/12

The Asst.Commissioner
(CT)-I(FAC) Commercial Taxes Department
Sivakasi, Virudhnagar District.

R3-In WP(MD)13969, 13970/12, 13972, 13973/12

The Assistant Commissioner of Commercial Taxes,
Thiruppur.

R4-in W.P.No.2968/2014

The Assistant Commissioner(CT)-2
Commercial Taxes Department, Sivakasi,
Virudhunagar District.

R3-WP(MD)Nos.13273, 13416/12

The Assistant Commissioner for Commercial Taxes
O/o.The Asst.Commissioner,
Coimbatore.

R2 in W.P.No.17190/14

The Commercial Tax Officer,
Commercial Tax Department,
Arisipalayam Circle,
Salem District. ...R3 in W.P.No.9799, 9801 of 2013

The Commercial Tax Officer,
Commercial Tax Department,
Annadhanpatti Circle,
Salem District. ...R3 in W.P.No.9800 of 2013

The Commercial Tax Officer,
Commercial Tax Department,
Salem Rural Circle,
Salem District. ...R3 in W.P.No.9802 of 2013

The Commercial Tax Officer,
Commercial Tax Department,
Leigh Bazaar Circle,
Salem District. ..R3 in W.P.No.9803 of 2013

The Commercial Tax Officer,
Commercial Tax Department,
Attur, Salem District. ...R3 in W.P.No.10338 of 2013

The Commercial Tax Officer (Main)
Sattur,
Virudhunagar District. ...R3 in WP (MD) No.13685, 14039 of 2012

The Commercial Tax Officer,
Commercial Taxes Department,
Thucklay,
kanyakumari District. ...R3 in WP(MD) No.13971 of 2012

The Commercial Tax Officer,
Pollachi Rural Circle,
Coimbatore. ...R2 in W.P.No.18975 of 2014

The Commercial Tax Officer,
Trichy Road Circle,
Coimbatore. ...R2 in W.P.Nos.18976 to 18979, 18993,
19002, 19003, 19009, 19010, 25047 of 2014

The Commercial Tax Officer,
Peelamedu South Assessment Circle,
Coimbatore. ...R2 in W.P.No.18980, 19005 of 2014

The Commercial Tax Officer,
Pollachi (West),
Coimbatore. ...R2 in W.P.No.18981, 18992, 18999 of 2014

The Commercial Tax Officer,
Pollachi (Rural),
Coimbatore. ...R2 in W.P.No.33425 of 2014

The Commercial Tax Officer,
Velandipalayam Circle,
Coimbatore. ...R2 in W.P.No.18984, 18990, 19001 of 2014

The Commercial Tax Officer,
Saibaba Colony,
Assessment Circle,
Coimbatore. ...R2 in W.P.No.18985 of 2014

The Commercial Tax Officer,
N.H. Road Circle,
Coimbatore. ...R2 in W.P.No.18986, 18988, 18969 of 2014

The Commercial Tax Officer,
Pollachi (East)
Coimbatore. ...R2 in W.P.No. 18987 of 2014

The Commercial Tax Officer,
Sathyamangalam,
Erode. ...R2 in W.P.No. 18991 of 2014

The Commercial Tax Officer,
Perur Circle,
Coimbatore. ...R2 in W.P.No.18994 of 2014

The Commercial Tax Officer,
Udumalpet (North)
Coimbatore. ...R2 in W.P.No.18995 of 2014

The Commercial Tax Officer,
Mettupalayam Circle,
Coimbatore. ...R2 in W.P.No.18996 & 18998 of 2014

The Commercial Tax Officer,
Pollachi Circle,
Coimbatore. ...R2 in W.P.No.18997 of 2014

The Commercial Tax Officer,
Peelamedu North Circle,
Coimbatore. ... R2 in W.P.No.19004 of 2014

The Commercial Tax Officer,
R.S.Puram Circle,
Coimbatore. ... R2 in W.P.Nos.19007, 19011,25769/14

The Commercial Tax Officer,
Valparai,
Coimbatore. ... R2 in W.P.No.19008 of 2014

The Commercial Tax Officer,
Kotagiri Assessment Circle,
Nilgiris District. ... R2 in W.P.Nos.22230,22236, 22243/14

The Commercial Tax Officer,
Coonoor,
Nilgiris District. ... R2 in W.P.No.22231 of 2014

The Commercial Tax Officer,
Udhagai North Assessment Circle,
Nilgiris District. ... R2 in W.P.Nos.22232, 22239, 22242, 22244, 22245 of 2014

The Commercial Tax Officer,
Coonoor Assessment Circle,

Nilgiris District ... R2 in W.P.Nos.22233, 22249 of 2014

The Commercial Tax Officer,
Mettur Road Assessment Circle,
Erode. ... R2 in W.P.No.25061 of 2014

The Commercial Tax Officer,
Gudalur Assessment Circle,
Nilgiris District 643 212. ... R2 in W.P.Nos.22237, 22240 of 2014

The Commercial Tax Officer,
Nethaji Road Assessment Circle,
Salem. ... R2 in W.P.No.22238 of 2014

The Commercial Tax Officer,
Perundurai Assessment Circle,
Erode District. ... R2 in W.P.No.22241 of 2014

The Commercial Tax Officer,
North Assessment Circle,
Ooty. ... R2 in W.P.Nos.22246 to 22248of 2014

The Commercial Tax Officer,
P.N.Palayam Circle,
Coimbatore. ... R2 in W.P.No.25767 of 2014

The Commercial Tax Officer, (FAC)
Vriddhachalam Assessment Circle,
Cuddalore District. ... R2 in W.P.No.22780 to 27782 of 2014
and WP.1584 of 2015.

The Commercial Tax Officer,
Perambalur Assessment Circle,
Perambalur. ... R2 in W.P.No.30312 of 2014

The Commercial Tax Officer,
Central Assessment Circle,
Tiruppur District. ... R2 in W.P.No.30313 of 2014

The Commercial Tax Officer,
Ariyalur Assessment Circle
Ariyalur District. ... R2 in W.P.No.30314 of 2014

The Commercial Tax Officer,
Panruti Assessment Circle,
Panruti Town, Cuddalore Dist. ... R2 in W.P.No.34507 to 34509 of 2014

The Commercial Tax Officer,
Cuddalore Assessment Circle,
Cuddalore District. ... R2 in W.P.No.34508 of 2014

Assistant Commissioner,
Attur (Rural)
Salem District. ... R2 in W.P.No.26681 of 2014.

Assistant Commissioner,
Peelamedu South Assessment Circle
Coimbatore. ... R2 in W.P.No.25043 of 2014.

Assistant Commissioner,
Udumalpet North Assessment Circle,
Tiruppur. ... R2 in WP.No.25044 of 2014.

Assistant Commissioner,
Tiruppur (Rural)
Tiruppur. ... R2 in W.P.No.25045 of 2014.

Assistant Commissioner,
Mettupalayam Road Assessment Circle,
Coimbatore ... R2 in W.P.No.25047 of 2014.

Commercial Tax Officer,
Udumalpet North Assessment Circle,
Tirupur District. ... R2 in W.P.No.25049 of 2014.

Commercial Tax Officer,
Gobichettipalayam Assessment Circle,
Erode. ... R2 in W.Ps.25050, 25056, 25060/2014

Commercial Tax Officer,
Dharapuram Assessment Circle,
Dharapuram. ... R2 in W.P.No.25157 of 2014.

Commercial Tax officer,
Gandhipuram Assessment Circle,
Coimbatore. ... R2 in W.P.No.25053 of 2014.

Commercial Tax Officer,
Velandipalayam Assessment Circle,
Coimbatore ... R2 in W.P.No.25054 of 2014.

Assistant Commissioner
Udumalpet North Assessment Circle
Tiruppur District. ...R2 in W.P.25055 of 2014

Commercial Tax officer
Brough Road Assessment Circle
Erode ..R2 in W.P.25057/14, 25059 & 25062

Commercial Tax Officer
Sathy Road Assessment Circle,
Erode ...R2 in W.P.No.25058/14

Commercial Tax Officer
Mettur Road Assessment Circle
Erode ...R2 in W.P.25061 of 2014

The Commercial Tax Officer
Egmore II Assessment Circle
Chennai R2 in W.P.No.4082 of 2015

The Assistant Commissioner (CT)-2
Commercial Taxes Department
Thirumangalam, Madurai District ...R3 in W.P (MD) No.13152/12, 13868/12, 984/13

The Assistant Commissioner(CT)
Commercial Taxes Department
Sivakasi, Virudhunagar District ...R3 in W.P (MD) No.13345, 13968/12

The Assistant Commissioner (CT)-2
Commercial Taxes Department,
Sivakasi, Virudhunagar District ...R4 in W.P (MD) No.13436/12

The Assistant Commissioner (CT)-3
Commercial Taxes Department,
Sivakasi, Virudhunagar District R5 in WP (M)D No.13436 /12

The Assistant Commissioner (CT)2
Commercial Taxes Department
SriVilliputhur, Virudhunagar District ....R3 in WP (MD) No.13455/12

Assistant Commissioner (Excise)
Virudhunagar ...R5 in WP (MD) No.13749/12

The commercial Tax Officer
Commercial Taxes Department
Bodinayakkanur, Theni District ....R3 in WP (MD) No.14077, 14078/12

The Commercial Tax Officer
Commercial Taxes Department
Theni ...R3 in (MD) No.14064, 14066, 14067, 14068, 14076, 14073/12

The Commercial Tax Officer
Commercial Taxes Department
Madurai, Madurai District ... R3 in W.P.14065, 14069/12

The Commercial Tax Officer
Commercial Taxes Department
Uthamapalayam, Theni District ...R3 in WP (MD) 14075, 14079, 14559, 14560 to 14563, 14752, 14074, 14756/12

The Assistant Commercial Tax Officer(CT)
Commercial Taxes Department
Karur West, Karur District ...R3 in WP (MP)No.996/2013

The Assistant Commissioner (CT)
Commercial Taxes Department
Bodinayakkanur; Theni District ...R3 in W.P (MD) No.14681, 14706, 14793/12, 7198/13

The Commercial Tax Officer,
Nagercoil (Tower Junction)
Assessment Circle Nagercoil,
Kanyakumari District ...R3 in WP (MD) No.14968/12

The Commercial Tax Officer
Thuckalay Assessment Circle
Thuckalay, Kanyakumari District ...R3 in W.P. (MD) No.14969/12

The Commercial Tax Officer-(5)
Commercial Taxes Department
Dingigul, Dindigul District ...R3 in WP (MD) No.16353/12, 5493/13

The Assistant Commissioner(CT)
Thanjavur II Assessment Circle
CT Buildings Sachidananda Moopanar Road
Thanjavur ...R3 in W.P.(MD) No.16877, 16878, 1652 & 1653/13

The Managing Director
Tamilnadu State Marketing Corporation,
CMDA Tower Egmore,
Chennai ...R3 in W.P.100 to 105/14, 130 to 135/14, 745, 1112 & 1113, 1403 to 1405, 1418, 1933/14, 10626 to 10630, 16891, 22151 /14, 27025
R2 in W.P.No.5718/14
R5 in W.P.No.2968/14

The District Manager
TamilNadu State Marketing Corporation
Nilgiris District ...R4 in w.P.No.100/2014, 131/2014

The District Manager
TamilNadu State Marketing Corporation
Ambattur Unit I ... R4 in W.P.101/2014

The District Manager
TamilNadu State Marketing Corporation
Erode ... R4 in W.P.102/14, 103, 104, 105/14, 130, 132 to 135/14, 745, 1403 to 1405, 1418, 1933/14

The District Manager
TamilNadu State Marketing Corporation Ltd
Tiruppur District ...R4 in W.P.Nos.1112 & 1113/14, 27025/14

The District Manager,
TamilNadu State Marketing Corporation Ltd
IMFS Depot, Tiruppur ...R4 in W.P.22151 of 2014

The District manager,
Tamilnadu Marketing Corporation,
Vellore and District,
R4 in W.P.Nos.10626 to 10630/14, 10891/14,

The District Manager,
TamilNadu State Marketing Corporation Ltd. (TASMAC),
Cuddalore & District,
R4 - in W.P.Nos.27780 to 27782/14, 245/15, 1584/15

The District Manager,
TASMAC Limited IMFS Department (South)
Coimbatore.
R4 - in W.P.Nos.17190/14, 18968 to 18972, 18973 to 19011/14, 25767 to 25769/14.

The District Manager,
Tamilnadu State Marketing Corporation Ltd.
(TASMAC), Salem. R4-in W.P.No.26681/14.

The District Manager,
Tamilnadu State Marketing Corporation Ltd.,
(TASMAC)
Coimbatore District.
R4- in W.P.No.s18968 to 18972/14, 18973 to 19011/14 22238, 33425, 25043/14, 25044, 25045, 24546, 24547,24548, 25052 to 25054/14.

The District Manager,
Tamilnadu State Marketing Corporation
(TASMAC), Nilgiris District
R-4 in W.P.No.22230/14 to 22237/14, 22239, 22240, 22242,22243 to 22249/14, 33424/14.

The District Manager,
Tamilnadu state Marketing Corporation Ltd.
(TASMAC),
Erode District R-4 in W.P. No.22241/14, 25050, 25056 to 25062/14.

The District Manager,
Tamilnadu State Marketing Corporation Ltd., (TASMAC),
Perambalur District. R4 in W.P. No.30312/14

The Tamilnadu State Marketing Copn.Ltd.,
(TASMAC) Rep.by
its Chairman and Managing Director,
CMDA Tower, Egmore,
Chennai.
R3 - in W.P.No.17190/14, 18968 to 18972, 18973 to 19011/14, 22230 to 22249, 25767 to 25769, 26681, 27780 to 27782, 30312 to 30314, 33424, 33425, 34507 to 34509 25043 to 25062/14, 245/15, 1584, 4082.

The District Manager,
TN State Marketing Corpn. Ltd. (TASMAC),
Tiruppur District, R4 in W.P.No.30313/14, 25049, 25051, 25055/14

The District Manager,
TN State Marketing Corpn.Ltd.(TASMAC)
Ariyalur District. R4 - in W.P.No.30314/14

The District Manager,
Tamilnadu State Marketing Corpn. Ltd.(TASMAC)
SIPCOT Industrial Complex,
Cuddalore - R4 - in W.P.34507 & 34509/14

The District Manager,
Tamilnadu State Marketing Corpn.Ltd.
Chennai. R4 - in W.P.4082/2015.

The District Collector,
Nilgiris District, Ooty. ---- R4 in W.P.No.5680/2013

The District Collector,
Virudhunagar District,
Virudhunagar. ---- R4 in W.P.(MD) 13749/12

The Deputy Collector/
District Manager Regional Office (TASMAC),
Tiruppur and District. ---- R3 in W.P. 5718/14.

The Commissioner of Commercial,
Taxes Department and Registration Department
Ezhilagam, Chepauk,
Chennai - 5 R2 - in W.P. (MD) Nos.12131/12, 12945, 13152, 16877, 16878/12, 984/13, 996/13, 1652, 1653/13 and 7198/13.

Prayer: Writ Petitions are filed under Article 226 of the Constitution of India seeking to issue a Writ of Declaration

WP No.22072 of 2012

Declaring the Amendment Act No.25 of 2012 which amends Item No.2 of the Second Schedule and the Explanation No.I of the Tamil Nadu Value Added Tax Act, 2006 is discriminatory and violative of Articles 14, 19(1)(g)

WP No.23427 & 23428 of 2012 and 9799 to 9803 of 2015

Declaring the notification issued by the 1st respondent in G.O.Ms.No.47, Commercial Taxes and Registration Department, dated 27.03.2012, amending Entry 1 and 2 of Second Schedule of the Act and explanation 1 of the Second Schedule with effect from 01.04.2012 is concerned are void as being inconsistent with Articles 14 and 19(1) (g), besides being violative of Article 301 of the Constitution of India and therefore, inoperative and unenforceable and recoveries pursuant thereto are without authority of law and infringe Article 265 of the Constitution of India

WP No.217 of 2013 and WP(MD) 14061/12 to 14069/12, 14073 to 14079/12, 14559 to 14563/12

To issue a Writ of Certiorarified Mandamus, calling for the records of impugned notification in G.O.Ms.47/27.03.2012 w.e.f. 01.04.2012 issued by the 1st respondent which has brought about an amendment to entry 1 and 2 of second schedule of the Act and quash the same, in so far as the petitioner Hotel is concerned, and consequently direct the 3rd respondent to refund the amount paid by the petitioner as per the impugned notification

WP No.2064 & 2065 of 2013, 2883 of 2014, 5896/14, 1936/15 and WP(MD). 10888/12, 11476, 12717/12, 11481/12, 12943/12, 12945/12, 13006/12, 14756/12, 16353/12

declaring G.O.Ms.No.47, dated 27.3.2012 which has amended Entry 1 and 2 of second schedule of the Act and Explanation 1 of the second schedule with effect from 1.4.2012 are void as being inconsistent with articles 14 and 19(1) (g) besides being violative of article 301 of the constitution of India and therefore, inoperative and unenforceable nd recoveries pursuant thereto are without authority of law and infringe Article 265 of the constitution of India

WP No.3095 to 3097 of 2013, 5680/13, 1194/15, 2061/15 and WP(MD). 13968/12, 13970/12, 13971 to 13973/12, 21361 & 21362 of 2014

declaring the notification in G.O.Ms.No.47, Commercial Taxes and Registration (B1) Department dated 27.03.2012 on the file of the 1st respondent which has amended Entry 1 and 2 of second schedule of the Act and explanation 1 of the second Schedule with effect from 1.4.2012 are void as being inconsistent with Articles 14 and 19 (1) (g) besides being violative or article 301 of the constitution of India and therefore, inoperative and unenforceable and recoveries pursuant thereto are without authority of law and infringe article 265 of the Constitution of India

WP No.10338 of 2013

declaring G.O.Ms.No.47 dated 27.03.2012 which has amended Entry 1 and 2 of second schedule of the TNVAT Act and explanation 1 of the 2nd schedule with effect from 01.04.2012 are void as being inconsistent with Articles 14 and 19(1)(g) besides being violative of Article 301 of the Constitution of India and therefore, inoperative and unforceable, recoveries pursuant thereto are without authority of law and infringe Article 265 of the Constitution of India

WP No.100 to 105 of 2014, 130 to 135, 745, 1404, 1405, 1418, 1933, 10891, 22151 of 2014

declaring impugned Amendments to the Tamilnadu Value Added Tax Act, 2006 under Act No.28 of 2013 published by Extraordinary Notification vide Part IV Section 2 in the Tamilnadu Government Gazette dt 8.11.2013 as ultra vires, illegal, unenforceable, unconstitutional and consequently to hold that the said Act is not applicable for the FL-3 licences granted by 3rd respondent and forbear the respondents from levying any tax retrospectively from 1.4.2013

WP No.1112 & 1113 of 2014, 27025 of 2014

declaring impugned Amendment to the Tamilnadu Value Added Tax Act, 2006 under Act No.28 of 2013 pubished by Extraordinary Notification vide Part IV Section 2 in the Tamilnadu Government Gazette dt 8.11.2013 as ultra vires, illegal, unenforceable, unconstitutional and consequently to hold that the said Act is not applicable for the FL-2 licences granted by 3rd respondent and forbear the respondents from levying any tax retrospectively from 1.4.2013

WP No.1403 of 2014

Declaring impugned Amendments to the Tamil Nadu Value Added Tax Act, 2006 under Act No.28 of 2013 published by Extraordinary Notification vide Part IV Section 2 in the Tamil Nadu Government Gazette dated 8.11.2013 as ultra vires, illegal, unenforceable, unconstitutional and consequently to hold that the said Act is not applicable for the FL-2 and FL-3 licences granted by 3rd respondent and forbear the respondents from levying any tax retrospectively from 1.4.2013

WP No.2968 of 2014

Declaring G.O.Ms. No.47, Commercial Taxes and Registration (B1) Department, dated 27.3.2012 issued by the 1st respondent which has amended Entries 1 and 2 and Explanation 1 of Second Schedule of Tamil Nadu Value Added Tax Act 2006 as void and unconstitutional, in so far as the petitioner is concerned

WP No.5718 of 2014, 17190 of 2014

Declaring the Amended Act 28/2013 in the Tamil Nadu Value Added Tax, 2006 dt 8.11.2013 which has amended Entry of Second Schedule are void as being inconsistent with Articles 14 and 19(1)(g) besides being violative of Article 301 of the Constitution of India and, therefore inoperative and unenforceable, and recoveries pursuant thereto are without authority of law and infringe Article 265 of the Constitution of India

WP No.10626 to 10630 of 2014

Declaring impugned Amendments to the Tamilnadu Value Added Tax Act, 2006 under Act No.28 of 2013 pubished by Extraordinary Notification vide Part IV Section 2 in the Tamilnadu Government Gazette dt 8.11.2013 as ultra vires, illegal, unenforceable, unconstitutional and consequently to hold that the said Act is not applicable for the FL-3 licences granted by 3rd respondent and forbear the respondents from levying any tax retrospectively from 1.4.2013

WP No.18968 to 19011 of 2014, 22230 to 22249, 25767 to 25769, 26681, 30312 to 30314, 25043 to 25062 of 2014

Declaring the amended Entry 2 of the Second Schedule and the explanation to this Entry of Tamil Nadu Value Added Tax Act, 2006 as amended and published in G.O.Ms. No. 47 of Commercial Taxes and Registration (B1), dated 27.3.2012 as this levy of Sales Tax at the third stage of Sales and also giving preferential treatment to another dealer TASMAC Limited of the same Trade is ultra virus, unconstitutional

WP No.27780 to 27782 of 2014, 245 of 2015

Declaring the amended Entry 2 of the Second Schedule and the explanation of this Entry of Tamilnadu Value Added Tax Act 2006 as amended and published in G.O.Ms.No.47, of Commercial Taxes and Registration (B1) dated 27.03.2012 as this levy of Sales Tax at the third stage of sales and also giving preferential treatment to another dealer, TASMAC Limited of the same trade in so far as it relates to the petitioner is concerned, is arbitary, illegal, unconstitutional and unenfroceable in law

WP No.33424 & 33425 of 2014, 1584 of 2015, 4082 of 2015

Declaring the amended Entry 2 of the Second Schedule and the explanation to this Entry of Tamil Nadu Value Added Tax Act, 2006 as amended and published in G.O.Ms. No. 47 of Commercial Taxes and Registration (B1), dated 27.3.2012 as this levy of Sales Tax at the third stage of Sales and also giving preferential treatment to another dealer TASMAC Limited of the same Trade is ultra virus, unconstitutional

WP No.34507 to 34509 of 2014

Declaring the amended Entry 2 of the Second Schedule and the explanation to this Entry of Tamil Nadu Value Added Tax Act, 2006 as amended and published in G.O.Ms.No.47 of Commercial Taxes and Registration (B1) dated 27.03.2012 is arbitrary, illegal, unconstitutional and unenforceable in law

WP(MD) No.10887 of 2012

to issue a writ of certiorari or any other appropriate writ, directing or order under Article 226 of the constitution of India to call for the records of impugned notice in Roc.A4/1861/11 dated 05/07/2012 issued by the 3rd respondent herein in pursuant to the notification in G.O.Ms.No.47/27.03.2012 w.e.f. 01.04.2012 wchich has brought about an amendment to entry 1 and 2 of second schedule and quash the same and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case

WP(MD) No.11473 of 2012

to issue a writ of certiorari or any other appropriate writ, direction or order under Article 226 of the constitution of India call for the records of impugned notice in Na.Ka.A4/1861/2011-2, dated 28/6/2012 issued by the 3rd respondent herein in pursuant to the notification in G.O.Ms.No.47/27/03/2012 w.e.f. 01/04/2012 which has brought about an amendment to entry 1 and 2 of second schedule.

WP(MD) No.11475 of 2012

To issue a writ of ceritorari or any other appropriate writ, direction or order under article 226 of the constitution of india call for records of impugned notice dated 09.07.2012 issued by the 3rd respondent here in pursuant to the notification in G.O.Ms.No.47/27.03.2012 w.e.f. 01.04.2012 which has brought about an amendment to entry 1 and 2 of second schedule

WP(MD) No.11480 of 2012

To issue a writ of certiorari or any other appropriate writ, direction or order under Article 226 of the Constitution of India call for the records of impugned notice in dated 29.06.2012 issued by by the 3rd respondent herein pursuant to the notification in G.O.Ms.No.47/27.03.2012 w.e.f. 01.04.2012 which has brought about an amendment to entry 1 and 2 of second schedule.

WP(MD) No.12131 of 2012

Writ of Certiorari calling for the records relating to the Impugned notice in PDL.1/2011-12 dated 24/07/2012 issued by the 3rd respondent herein in pursuant to the notification in G.O.Ms.No.47/27.03.2012 w.e.f. 01/04/2012 which has brough about an amendment to entry 1 and 2 of second schedule and quash the same

WP(MD) No.13010 of 2012, 13152, 13245, 13461, 13863, 14706, 14752, 14793 of 2012

writ of declaration declaring that G.O.Ms.No.47 dated 27.03.2012 on the file of the 1st respondent which has amended Entry 1 & 2 of the Second Schedule of the Act and Explanation 1 of the Second Schedule with effect from 01.04.2012 are void and unconstitutional in so far the petitioners are concerned and pass such further or other orders

WP(MD) No.13245 of 2012, 13381, 13416, 13436, 13455, 13605, 13868, 13956, 14039/12, 14069/12, 984 & 986/13, 7190/13

declaring that G.O.Ms.No.47 dated 27.03.2012 on the file of the 1st respondent which has amended Entry 1 & 2 of the Second Schedule of the Act and explanation 1 of the second schedule with effect from 01.04.2012 are void and unconstitutional in so far as the petitioners are concerned

WP(MD) No.13749 of 2012

issue a Writ of Certiorari or any other appropriate writ, directing or order under Article 226 of the constitution of India calling for the records of impugned notice dated 29.06.2012 issued by the 3rd respondent hereing in pursuant to the impugned notification in G.O.Ms.No.47/27.03.2012 w.e.f. 01.04.2012 which has brought about an amendment to entry 1 and 2 of second schedule and the consequential orders issued by the 4th respondent dated 13.08.2012 in Ka2/11528/2012 and the consequential orders of 5th respondent 13.08.2012 in Na.Ka2/11528/2012 quash the same.

WP(MD) No.14968 & 14969 of 2012

calling for the impugned notice dated 05.07.2012 in TIN No.33776141029/2012 - 2013 (A4/RC/967/2012) issued based on the Amendment Act No.25 of 2012 [G.O.Ms.No.47 Commercial Taxes and Registration (B1) Department dated 27.03.2012 w.e.f. 01.04.2012] which amends Item NO.2 of the Second Schedule and the Explanation No.I in respect of alcoholic liquors sold by the Petitioner in their Hotel Bar and quash the same as illegal

WP(MD) No.16877 of 2012 & 16878 of 2012, 1653 of 2013

declaring the Amendment Act No. 25 of 2012 [G.O. Ms.No. 47 Commercial Taxes and Registration (B1) Department dated 27.03.2012, w.e.f. 01.04.2012]which amends item No. 2 of the second schedule and the explanation No.I of the Tamil Nadu Value Added Tax Act, 2006 is discriminatory and violative of articles 14, 19(1)(g)...

WP(MD) No.1652 of 2013

calling for the impugned notice dated 13.08.2012 in REF. NA. NO. 2008/12/B1 (TIN NO.33433823692) issued based on the amendment act no.25 of 2012 [G.O.MS.NO.47 COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT dated 27.03.2012 w.e.f. 01.04.2012] which amends item no.2 of the second schedule and the explanation No.I in respect of alcoholic liquors sold by the petitioner in ther hotel bar and quash the same.

WP(MD) No.5493 of 2013

declaring that G.O. MS.NO. 47 DATED 27.03.2012 issued by the 1st respondent, amending second schedule of Tamil Nadu Value Added Tax Act, 2006, more specifically relating to amendment of entry 2 and explanation - I (B) of second schedule of the said act as unconstitutional.

For Petitioner in W.P.Nos.18968 to 18977, 18979 to 19011, 22231 to 22249, 25043 to 25062, 26681, 30312 & 33425 of 2014 and 4082 of 2015	: Mr.C.Harishankar,Sr. Counsel for Mr.A.Thiyagarajan
For Petitioner in W.P.Nos.22072 of 2012, W.P(MD)14968, 14969, 16877, 16878 of 2012 and 1652 & 1653 of 2013,	: Mr.Vijaya Narayanan,S.C., for Mr.K.Soundararajan
For Petitioner in W.P.Nos.23427 & 23428 of 2012 and 17190 of 2014	: Mr.B.Ravi
For Petitioner in W.P.Nos.217 of 2013, 100 to 105 131 to 135, 745, 1403 to 1405,1418, 1933, 10626 to 10630,10891 & 22151 of 2014	: Mr.P.Chandrasekar
For Petitioner in W.P.Nos 2064 and 2065 of 2013, WP(MD) Nos.19633 of 2013, 10887, 10888, 11473 to 11476, 11480, 11481 of 2012, and 21361 and 21362 of 2014.	: Mr.T.Bashyam

For Petitioner in W.P.Nos 3095 to 3097 of 2013	: Mr.V.Elangovan
For Petitioner in W.P.Nos 9799 to 9803 and 10338 of 2013	: Mr.K.Rajasekaran
For Petitioner in W.P.Nos 2883 and 5896 of 2014 and 1936 of 2015	: Mr.C.Prakasam
For Petitioner in W.P.Nos 1112,1113, 2968 of 2014, WP(MD) No.14756, 14061 to 14069, 14073 to 14079, 14559 to 14563, 14752 and 14793 of 2012.	: Mr.Vijayanarayanan, Sr.Counsel for Mr.Veerakathiravan
For Petitioner in W.P.Nos 18978 and 33424 of 2014	: Mr.C.Bakthasiromoni
For Petitioner in W.P.Nos 34507 to 34509 of 2014	: Mr.P.Kannan Kumar
For Petitioner in W.P.Nos 27780 to 27782 of 2014 and 245, 1584 of 2015	: AR.L.Sundaresan Sr.Counsel for Ms.A.L.Ganthimathi
For Petitioner in W.P.Nos 25767 to 25769 of 2014	: Mr.V.Subramanian
For Petitioner in W.P.No. 5718 of 2014	: Mr.N.Chinnaraj
For Petitioner in W.P.No. 27025 of 2014	: Mr.P.Raja
For Petitioner in W.P.Nos. 1194 & 2061 of 2015	: Mr.Pitty Parthasarathy
For Petitioner in W.P.(MD) No.5493 of 2013	: Ms.P.T.Asha for M/s.Sarvabhuman Associates
For Petitioner in W.P.(MD) Nos.12717, 13152, 13381, 13416, 13436, 13605, 13863, 13868, 14039,	: Mr.G.R.Swaminathan

14681 and 14706 of 2012
and 984, 996 and 7198
of 2013

For Petitioner in W.P.(MD) : Mr.G.Marimuthu
Nos.12131, 13010, 13245,
13273 and 13455 of 2012

For Petitioner in W.P.(MD) : Mr.S.Prasanth
Nos.12943, 12945, 13006,
13956 and 13968 to 13973
of 2012

For Petitioner in W.P.(MD) : Mr.J.Anandakumar
No.13749 of 2012

For Petitioner in W.P.(MD) : Mr.K.Ashok Kumar Ram
No.16353 of 2012

For Respondents R1 to R3 in W.P.Nos. 23427 & 23428 of 2012, 217, 2064, 2065, 3095 to 3097, 9799 to 9803 & 10338 of 2013 and 2968 of 2014 and 1194 and 2061 of 2015 W.P.(MD) Nos. 10887, 10888, 11473 to 11476, 11480, 11481, 12131, 12717, 12943, 13006, 13010, 13152, 13273, 13381, 13416, 13455, 13605, 13749, 13863, 13868, 13968 to 3973, 13956, 14039, 14061 to 14069, 14073 to 14079, 14559 to 14563, 14706, 14752 14756, 14793, 14861, 16353, 16877, 16878 of 2012 and 984, 996,1652,1653, 5493, 7198 & 12945 of 2013; For R1 and R2 in W.P.Nos.22072 of 2012, 2883, 5896, 17190, 18968 to 19011, 22231 to 22249, 25043 to 25062, 25767 to 25769, 26681, 27780 to 27782, 30312 to 30314, 33424, 33425, 34507 to 34509 of 2014, 245, 1584, 1936 and 4082 of 2015,
: Ms.Dr.Anitha Sumanth, Spl. Government Pleader assisted by Mr.V.Haribabu, AGP, Mr.Cibivishnu, AGP, Mr.Manoharan Sundaram,AGP and Mr.ANR.Jayapradap, GA (Taxes)

WP(MD) Nos.19633 of 2013, 21361 & 21362 of 2014; For respondents 1 to 5 in W.P.(MD) 13436 of 2012; Respondents 1 to 4 in WP.(MD) No.13245 of 2012; for R1 in WP.No.5718 of 2014; For R2 in W.P Nos .100 to 105, 131 to 135, 745, 1112, 1113, 1403 to 1405, 1418, 1933, 10626 to 10630, 10891, 22151, 27025 of 2014; For R5 in W.P. Nos.13749, 14968 & 14969 of 2012

For 1st respondent in W.P.Nos. 100 to 105, 745, 1112, 1113, 1403 to 1405, 1418,1933, 10626 to 10630, 10891, 22151, 27025 of 2014 and 131 to 135 of 2015 & R4 in W.P.(MD)No.13749 of 2012 : Mr.S.T.S.Moorthy, Government Advocate

For R3 & R4 in W.P.Nos.100 to 105, 131 to 135, 745,1112, 1113, 1403 to 1405, 1418, 1933,10626 to 10630, 10891, 17190, 18968 to 19011, 22151, 22231 to 22249, 25043 to 25062, 25767 to 25769, 26681, 27025, 27780 to 27782, 30312 to 30314, 33424, 33425, 34507 to 34509 of 2014, 245, 1584 & 4082 of 2015; For R2 & R3 in W.P. No.5718 of 2014; For R5 in W.P.No. 2968 of 2014 and For R4- No appearance in W.P.No.2968 of 2014. : Mr.S.Muthuraj

COMMON ORDER

THE HON'BLE THE CHIEF JUSTICE AND M.M.SUNDRESH,J.

The constitutionality of the Amendment Act No.25 of 2012 Entry 2 of Second Schedule and Explanation No.1 of the Tamil Nadu Value Added Tax Act, 2006, (hereinafter referred to as ''the Act'') on the touch stone of Articles 14 and 19(1)(g) of the Constitution of India, is challenged before us. Acknowledging the commonality of the issues, we deem it appropriate to dispose of the writ petitions by a single order.

Factual Matrix:-

2. The petitioners are hotels and clubs holding FL 2 and FL 3 licences to sell alcoholic liquor to their customers. The licences encompass both foreign liquor and Indian Made Foreign liquor. The foreign liquor is being sold by the petitioners to their customers as

a first sale in the State and taxed at 58%. In respect of the liquors manufactured outside the state, the first seller is the Tamil Nadu State Marketing Corporation Limited (in short, ''TASMAC''). While effecting the first sale to the petitioners, TASMAC pays 58% tax. Hitherto, the sale by the petitioners to their customers was not subjected to any levy of tax. Similarly, for the liquor manufactured within the State, the distiller pays tax at 58% at the point of first sale to TASMAC. Tax at 58% is paid by TASMAC after deducting the tax suffered turnover at the second point of sale to the petitioner. For the third point of sale from the petitioners to their customers, there was no tax. Taking note of this anomaly between a sale of foreign liquor and Indian made foreign liquor, the proposed amendment was introduced. The intention of the amendment appears to be that while the petitioners paid tax on the sale of liquor of foreign origin, the sale of liquor manufactured outside as well as within the State by the petitioners at the second and third point of sale were without any payment of tax. The third sale is also effected by the petitioners to their customers by making suitable value additions. Thus, the respondents brought forth the amendment by levying sales tax at the third point of sale in the State at the rate of 14.5% seeking to augment more revenue and to avoid loss.

3. The Statement of Objects and Reasons leading to the amendment is recapitulated hereunder:

> ''In the Budget Speech for the year 2012-2013, certain tax concessions have been announced to benefit consumers. Further, to implement welfare and developmental programmes more vigorously, certain measures were announced for further revenue mobilization. To give effect to the said announcements, notifications were issued under sub section (1) of Section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) to amend the First, Second and Fourth Schedules to the Act.''

4. The following is the tax that is being levied under the impugned provision:

Sl. No.	Description of the Goods	Proposed point of levy	Proposed rate of tax
1	Alcoholic liquors of all kinds for human consumption which are purchased/procured/bought from outside the State other than foreign liquors falling under item 3	At the point of second sale in the State	14.5 per cent

Sl. No.	Description of the Goods	Proposed point of levy	Proposed rate of tax
2	Alcoholic liquors of all kinds for human consumption, other than liquors falling under items and 3	At the point of third sale in the State	14.5 per cent

5. The working mechanism as per the impugned amendment is provided hereunder for better appreciation:

''Price Structure

Per case (12 Bottles - 9 litres)
(Per Bottle 750ml.) (Golden Grape Ordinary Brandy)
Distilleries to TASMAC

Rs.
Basic Price - 416.86
Excise duty (@102.93 x 9 litres x 75%)- 694.78
1111.64
Sales Tax @ 58% 644.75
Selling price of distilleries (or))
Purchase price of TASMAC) - 1756.39

TASMAC to Public (or) Clubs (FL2 Licence), Hotels (FL3 License)
Purchase price of TASMAC - 1756.39
Insurance @ 0.35% - 6.15
Total Cost - 1762.54
Wholesale profit Margin @ 23.87% - 420.72
Additional profit Margin @ 10% - 41.89
Transfer price - 2225.15
Retail Profit Margin @ 10% - 222.52
Rounding off effect - 32.35
Selling Price - 2480.02
Value Added (2480.02 - 1111.64) - 1368.38
Sales Tax @ 38% 519.98
Selling price of TASMAC (Per Case) - 3000.00
(2480.02 + 519.98)
Per Bottle - 3000.00 = 250.00''

6. Aggrieved over the aforesaid levy of tax on the sales effected by the petitioners to their customers at 14.5%, these writ petitions have been filed before us.

7. From the arguments made on behalf of the petitioners, it appears that the petitioners are not aggrieved with the levy or the point of levy but qua taxing their entire sales turnover at the third point without any set-off of the tax-suffered turnover as adopted at the point of second sale.

Submissions of Petitioners:-

8. The impugned amendment is contrary to the object and rationale enshrined under the Act, as the benefits hitherto available have been taken away. There is a discrimination between the dealers viz., the TASMAC and the petitioners. The classification, being arbitrary, having no nexus to the object sought to be achieved, will have to be declared as unconstitutional, as it places fetters on the right of the petitioners to carry on their own business. Therefore, Articles 14 and 19(1)(g) of the Constitution of India are violated. It also discriminates between the similarly placed dealers. The respondents ought to have exercised power under Section 80 of the Tamil Nadu Value Added Tax Act, 2006 by framing rules instead of amending the Second Schedule. It would amount to double taxation. The classification is artificial, as an abortive attempt has been made to differentiate dealers into two groups without any basis. Under the Second Schedule, the manner in which the turnover is calculated has not been prescribed. There cannot be a taxation of the entire turnover. To buttress their submissions, the following judgments have been relied upon:

''(1) Khoday Distilleriers Ltd. Vs. State of Karnataka, ((1995) 1 SCC 574);

(2) State of Maharashtra Vs. Indian Hotel & Restaurants Association, ((2013) 8 SCC 519);

3. Orissa State (Prevention & Control of Pollution) Board Vs. Orient Paper Mills, ((2003) 10 SCC 421);

4. J.K.Industries Limited Vs. Union of India, ((2007) 13 SCC 673).''

Submissions of respondents:-

9. Learned Special Government Pleader appearing for the respondents submitted that the petitioners, being the FL 2 and FL 3 licensees, form a different and separate category. Article 19(1)(g) is not available to the petitioners while trading in liquor. The petitioners, having purchased the liquor from TASMAC, cannot equate themselves on par with it. The sale by TASMAC to the petitioners is a second sale, whereas the sale by the petitioners to their customers is a third one. The classification based upon economic consideration is perfectly valid. The petitioners were already given adequate benefits on the sale effected by TASMAC. They have made considerable value additions before making sale to their customers. The fact that they are selling at a higher price is not in dispute. The customers of the TASMAC and the customers of the petitioners are totally different. The impugned amendment has been introduced to augment more revenue to carry out welfare measures. The petitioners having availed a set-off at the second point of sale cannot complain that there is no set-off at the third point also. They are catering to the elite clientèle, which forms a separate class by itself. The TASMAC is neither a club nor a hotel having FL license. The petitioners' right to carry on the

business has not been taken away. Article 19(1)(g) is subject to Article 19(6). The classification is perfectly valid and there is no arbitrariness involved. As the TASMAC is concerned with the second sale and the petitioners are involved with the third sale, there is no comparison between the two. Certain goods along with liquor have also been included in the Second Schedule. which has not been disputed by the petitioners. When they have no quibble with the levy or the point of levy, they cannot challenge the mode of levy at the third point of sale. There is no prohibition in law under Section 3(5) read with Section 80 of the Act in making the amendment to the Second Schedule. In fact, Section 3(5) enables the amendment to the Second Schedule. In support of the said submissions, the following judgments have been relied upon:

1. Jayam & Co Vs. Assistant Commissioner (CT) ((2013) 65 VST 260 (Mad));
2. USA Agencies and others VS. CTO, ((2013) 66 VST 75 (Mad));
3. Kadiyala Chandrayya Vs.The State of Andhra, ((1957) 8 STC 33 (Andhra);
4. Kottagudem Beer Wines Vs. The Government of A.P. ((1987) 66 VST 70 (AP));
5. Hotel Elite and others Vs. State of Kerala, ((1988) 69 STC 119 (Ker));
6. Quinn India Ltd. Vs. Government of AP and another, (1996) 103 STC 264 (AP);
7. Kathyayini Hotels Pvt.Ltd. Vs. Deputy Commissioner of Commercial Taxes, ((1998) 111 STC 89 (Kar);
8. Sun Direct TV Pvt.Ltd. Vs. State of U.P. And others, ((2013) 61 VST 481);
9. Konduri Buchirajalingam Vs. The State of Hyderabad and others, ((1958) 9 STC 397 (SC));
10. S.Kodar Vs. State of Kerala, (AIR 1974 SC 2272 (SC));
11. Ganga Sugar Corporation VS. State of U.P. ((AIR 1980 SC 286 (SC));

Provisions of the Act:-

10. Section 2(15) defines a “dealer'' as under:-

''dealer" means any person who carries on the business of buying, selling, supplying or distributing goods, directly or otherwise, whether for cash, or for deferred payment, or for commission, remuneration or other valuable consideration, and includes -

(i) a local authority, company, Hindu undivided family, firm or other association of persons which carries on such business;

(ii) a casual trader;

(iii) a factor, a broker, a commission agent or arhati, a del credere agent or an auctioneer, or any other mercantile agent by whatever name called, and whether of the same description as hereinbefore or not, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal, or through whom the goods are brought, sold, supplied or distributed;

(iv) every local branch of a firm or company situated outside the State;

(v) a person engaged in the business of transfer otherwise than in pursuance of a contract of property in any goods for cash, deferred payment or other valuable consideration;

(vi) a person engaged in the business of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

(vii) a person engaged in the business of delivery of goods on hire purchase or any system of payment by installments;

(viii) a person engaged in the business of transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.

(ix) a person engaged in the business of supplying by way of, or as part of, any service or in any other manner whatsoever of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration.''

A perusal of the above provision would show that it is very exhaustive in nature. There is no difficulty in holding that both the petitioners and the TASMAC would come under the said definition. However, the said Section merely defines a ''dealer'' and it cannot be said that notwithstanding the other provisions, all the dealers are to be treated alike. In other words, a definition provision has to be read in conformity with the substantive ones.

11. Section 2(38) defines ''taxable turnover'' as under:

> ''taxable turnover'' means the turnover on which a dealer shall be liable to pay tax as determined after making such deductions from his total turnover and in such manner as may be prescribed.''

Section 2(40) defines ''total turnover'' as under:

> ''total turnover'' means the aggregate turnover in all goods of a dealer at all places of business in the State, whether or not, the whole or any portion of such turnover is liable to tax.''

and Section 2(41) defines ''turnover'' as under:

> ''turnover'' means the aggregate amount for which goods are brought or sold, or delivered or supplied or otherwise disposed of in any of the ways referred to in

clause (33), by a dealer either directly or through another, on his own account or on account of others whether for cash or for deferred payment or other valuable consideration, provided that the proceeds of the sale by a person of agricultural or horticultural produce, other than tea and rubber (natural rubber latex and all varieties and grades of raw rubber) grown within the State by himself or on any land in which he has an interest whether as owner, usufrcturay mortgageee, tenant or otherwise, shall be excluded from his turnover.''

Thus, it is clear that the Act speaks about three types of turnovers. One cannot say that the other substantive provisions will have to be made applicable only to the taxable turnover alone, to the exclusion of others.

12. Coming to Section 3, it is a charging provision, which deals with ''levy of taxes on sale of goods''. Now, we are primarily concerned with Section 3(5). Section 3(5) empowers the Second Schedule qua the tax payable on the sale or purchase of goods specified therein. This is at the point and at the rate specified therein. A perusal of the Second Schedule would show that certain specified goods found place in the White Paper are found thereunder. The Second Schedule also provides for appropriate point and the rate. Thus, Section 3(5) charges the Second Schedule with adequate ammunition.

13. Under Section 80, the 1st respondent has been conferred with power to make rules. While Section 80(1) deals with general power, Section 80(2) deals with the matters over which it can be exercised. What is important is that Section 80 is meant to give effect to the substantive provisions of the Act by framing rules.

14. Coming to Section 86, it empowers the 1st respondent to amend the Schedules. Under Section 86(1), the respondent by a notification can alter, add or cancel any of the Schedules. This provision deals with the amendment of the Schedules alone. The specific language used in Section 86 includes 'add to' to the Schedule in addition to alteration or cancellation. As the constitutionality of this provision is not under challenge and in view of the specification mentioned therein, one can safely conclude that the 1st respondent can exercise the power under Section 86(1) by way of amending the Schedules.

15. In exercise of the foregoing power, the 1st respondent has duly amended the Second Schedule. As discussed above, the Second Schedule deals with certain goods which would be outside the VAT, such as liquor, aviation gasoline, petrol, high speed diesel oil, light diesel oil, kerosene, Molasses, sugar, Sugarcane, etc. It also specifies the point of levy and rate of tax. A perusal of the Second Schedule would show that based upon the basic price, rate of tax has been fixed even beyond 100%. This Second Schedule has to be read in

consonance with Section 3(5) of the Act. In other words, the Second Schedule exists, being empowered by section 3(5) of the Act. As the power is available to the 1st respondent under Section 86 to amend the Second Schedule, there is no necessity to exercise the rule making power under Section 80, since it operates on a different field. Merely because a rule making power is available, it cannot be said that the exercise of power under the Act by duly amending it would become unconstitutional. Thus, even assuming that there exists a rule making power, exercise of power under the statute through a different provision cannot be termed as unconstitutional. The respondents merely exercised the power under the Statute, which cannot be faulted with. A useful reference can be had to the decision of the Supreme Court in Orissa State (Prevention & Control of Pollution) Board Vs. Orient Paper Mills, ((2003) 10 SCC 421), wherein, it has been held as follows:-

> ''20. We feel that so far the point relating to the meaning of the word "may" used under Section 19 of the Act is concerned it is not relevant for resolving the controversy we are concerned with. Once the manner is prescribed under the rules undoubtedly the declaration of the area has to be only in accordance with the manner prescribed but absence of Rules will not render the Act inoperative. The power vested under Sec. 19 of the Act, would still be exercisable as provided under the provision i.e. by declaring an area as an pollution control area by publication of notification in the official gazette. Non-framing of Rules does not curtail the power of the State Government to declare any area as air pollution control area by means of a notification published in the official gazette. The part of the provision "in such manner as may be prescribed" would spring into operation only after such manner is prescribed by framing the rules under Section 54 (2)(k) of the Act. This view as indicated earlier, is amply supported by the decision of this Court referred to above in the case of T. Cagee (AIR 1961 SC 276) which is a decision by a Constitution Bench of this Court. It has been followed in a subsequent decision of this Court reported in Surinder Singh vs. Central Government & Ors (1986 (4) SCC 667). The Central Government had not framed rules in respect of disposal of property forming part of the compensation pool as contemplated under the provisions of the relevant Act. It was claimed by one of the parties that the authority constituted under the Act had no jurisdiction to dispose of urban agricultural property by auction sale in absence of Rules. The contention was repelled with the following observations: (scc P,673, PARA 6)

".....Where a statute confers powers on an authority to do certain acts or exercise power in respect of certain matters, subject to rules, the exercise of power conferred by the statute does not depend on the existence of rules unless the statute expressly provides for the same. In other words framing of the rules is not condition precedent to the exercise of the power expressly and unconditionally conferred by the statute. The expression "subject to the rules" only means, in accordance with the rules, if any. If rules are framed, the powers so conferred on authority could be exercised in accordance with these rules. But if no rules are framed there is no void and the authority is not precluded from exercising the power conferred by the statute....."

A reference was also made to the decisions of this Court in the cases reported in B.N. Nagarajan vs. State of Mysore (AIR 1996 SC 1942) and Mysore State Road Transport Corpn. vs. Gopinath (AIR 1968 SC P.464). Reliance was also placed on U.P. State Electricity Board vs. City Board, Mussoorie (1985) 2 SCC 16)).

21. In view of the discussion held above, in our view it would not be correct to say that simply because the rules have not been framed prescribing the manner it would render the Act inoperative. The area was notified as air pollution control area by the State Government as authorized and provided by virtue of the powers conferred under Section 19 of the Act. ...... ''

Object of the amending provision:-

16. Coming to the object of the amending provision, it is seen that it has been introduced to implement the various welfare schemes launched by the Government. It was also introduced to get over the anomaly existed hitherto by which the petitioners were given benefits, though they were selling the liquor at the higher price by making considerable value additions. When the object is to augment more revenue as well as to regulate economic life of the Society, it cannot be termed as arbitrary. Though the statement of objects and reasons cannot be the sole basis for construing a provision, it can very well be taken note of for understanding the background and to decipher the real intention behind it. In this regard, it is apposite to refer the following passages of a decision of the Supreme Court in State of

Tamil Nadu Vs. K.Shyam Sunder, ((2011) 8 SCC 737), wherein it was held as under:

''66. The Statement of Objects and Reasons appended to the Bill is not admissible as an aid to the construction of the Act to be passed, but it can be used for limited purpose for ascertaining the conditions which prevailed at that time which necessitated the making of the law, and the extent and urgency of the evil, which it sought to remedy. The Statement of Objects and Reasons may be relevant to find out what is the objective of any given statute passed by the legislature. It may provide for the reasons which induced the legislature to enact the statute. "For the purpose of deciphering the objects and purport of the Act, the court can look to the Statement of Objects and Reasons thereof". (Vide: Kavalappara Kottarathil Kochuni @ Moopil Nayar v. The States of Madras and Kerala & Ors.,(AIR 1960 SC 1080); and Tata Power Company Ltd. v. Reliance Energy Ltd. & Ors.,((2009) 16 SCC 659).

67. In A. Manjula Bhashini & Ors. ((2009) 8 SCC 431), this Court held as under:

"The proposition which can be culled out from the aforementioned judgments is that although the Statement of Objects and Reasons contained in the Bill leading to enactment of the particular Act cannot be made the sole basis for construing the provisions contained therein, the same can be referred to for understanding the background, the antecedent state of affairs and the mischief sought to be remedied by the statute. The Statement of Objects and Reasons can also be looked into as an external aid for appreciating the true intent of the legislature and/or the object sought to be achieved by enactment of the particular Act or for judging reasonableness of the classification made by such Act."

68. Thus, in view of the above, the Statement of Objects and Reasons of any enactment spells out the core reason for which the enactment is brought and it can be looked into for appreciating the true intent of the legislature or to find out the object sought to be achieved by enactment of the particular Act or even for judging the reasonableness of the classifications made by such Act.''

Policy decision:-

17. The power of judicial review over a policy decision in the field of revenue is quite settled. Such a decision is not required to be tested by a Court of law with suspicious and microscopic eye. The parameters for decision are good faith and intention. A Constitutional Court will have to look at the decision made by the Executive or a Legislature by taking a practical view and it should rather avoid an absolute and inflexible concept. An interpretation, which serves the

legislative object and intent leading to a purposive construction, is required to be made by the Court. We do not wish to multiply the judicial precedents in this regard except quoting a decision of the Supreme Court rendered in Census Commissioner Vs. R.Krishnamurthy, ((2014) 8 MLJ 241 (SC)). A fruitful recapitulation of the following paragraphs of the said judgment would suffice:

> “22. At this juncture, we may refer to certain authorities about the justification in interference with the policy framed by the Government. It needs no special emphasis to state that interference with the policy, though is permissible in law, yet the policy has to be scrutinized with ample circumspection. In N.D.Jayal and Another v. Union of India and others, AIR 2004 SC 867 = (2004) 9 SCC 363 = LNIND 2003 SC 1171 the Court has observed that in the matters of policy, when the Government takes a decision hearing in mind several aspects, the Court should not interfere with the same.
>
> 23. In Narmada Bachao Andolan v. Union of India, AIR 2000 SC 3751 = (2000) 10 SCC 664 = LNIND 2000 SC 1361 it has been held thus:
>
> ''It is now well-settled that the courts, in the exercise of their jurisdiction, will not transgress into the field of policy decision. Whether to have an infrastructural project or not and what is the type of project to be undertaken and how it has to be executed, are part of policy making process and the Courts are ill equipped to adjudicate on a policy decision so undertaken. The Court, no doubt, has a duty to see that in the undertaking of a decision, no law is violated and people’s fundamental rights are not transgressed upon except to the extent permissible under the Constitution.''
>
> 24. In this context, it is fruitful to refer to the authority in Rusom Cavasiee Cooper v. Union of India, (1970) 1 SCC 248 wherein it has been expressed thus:
>
> ''It is again not for this Court to consider the relative merits of the different political theories or economic policies. ..... This Court has the power to strike down a law on the ground of want of authority, but the Court will not sit in appeal over the policy of the Parliament in enacting a law.''
>
> 25. In Premium Granites v. State of Tamil Nadu, AIR 1994 SC 2233 = (1994) 2 SCC 691 = LNIND 1994 SC 1219 = (1994) 2 MLJ 55 (SC) while dealing with the power of the courts in interfering with the policy decision, the Court has held that it is not the domain of the court to embark upon unchartered ocean of public policy in an exercise to consider as to whether a particular public policy is wise or a better public policy could be evolved. Such exercise must be left to the discretion of the executive and legislative authorities as the case may be. The court is called upon to consider the validity of a public policy only when a

challenge is make that such policy decision infringes fundamental rights guaranteed by the Constitution of India or any other statutory right.

26. In M.P.Oil Extraction and Another Vs. State of M.P. and Others, AIR 1998 SC 145 = (1997) 7 SCC 592 = LNIND 1997 SC 909, a two-Judge Bench opined that:-

''The executive authority of the State must be held to be within its competence to frame policy for the administration of the State. Unless the policy framed is absolutely capricious and, not being informed by any reason whatsoever, can be clearly held to be arbitrary and founded on mere ipse dixit of the executive functionaries thereby offending Article 14 of the Constitution or such policy offends other constitutional provisions or comes in conflict with any statutory provision, the court cannot and should not outstep its limit and tinker with the policy decision of the executive functionary of the State.''

27. In State of MP. v. Narmada Bachao Andolan and Another, AIR 2011 SC 1989 = (2011) 7 SCC 639 = LNIND 2011 SC 518, after referring to the State of Punjab v. Ram Lubhaya Bagga, AIR 1998 SC 1703 = (1998) 4 SCC 117 = LNIND 1998 SC 245 the Court ruled thus:

''The Court cannot strike down a policy decision taken by the Government merely because it feels that another decision would have been fairer or more scientific or logical or wiser. The wisdom and advisability of the policies are ordinarily not amenable to judicial review unless the policies are contrary to statutory or constitutional provision or abitrary or irrational or an abuse of power. (See Ram Singh Vijay Pal Singh v. State of U.P., ((2007) 6 SCC 44), Villianur Iyarkkai Padukappu Maiyam v. Union of India, ((2009) 7 SCC 561) and State of Kerala v. Peoples Union for Civil Liberties ((2009) 8 SCC 46).

28. From the aforesaid pronouncement of law, it is clear as noon day that it is not within the domain of the courts to embark upon an enquiry as to whether a particular public policy is wise and acceptable or whether a better policy could be evolved. The court can only interfere if the policy framed is absolutely capricious or not informed by reasons or totally arbitrary and founded ipse dixit offending the basic requirement of Article 14 of the Constitution. In certain matters, as often said, there can be opinions and opinions but the Court is not expected to sit as an appellate authority as an opinion.''

Judicial Review:-

18. There is always a presumption in favour of the constitutionality of an enactment with the onus to prove it otherwise on the person who laid a challenge. There can only be two challenges to the constitutionality. One is qua the legislative competence and another being contrary to Part III of the Constitution. The settled position has once again been reiterated in the following manner in the

decision of Division Bench of this Court in Anti Corruption Movement Vs. The Chief Secretary to Government of Tamil Nadu, (2015-2-L.W.97), in which one of us (Sanjay Kishan Kaul, Chief Justice) is a party:

> ''38. In the catena of judgments referred to by the learned senior counsel appearing for private respondents 5 to 9, the discussion proceeds on the basis that the compensation in India qua challenge to the constitutional validity of a provision of an enactment is similar to the United States of America, and apart from the two aspects referred to aforesaid, there is no third ground available. It is in this context, it has been observed that no enactment can be struck down by just saying that it is arbitrary or unreasonable, and the endeavour should not be to somehow or the other find a constitutional infirmity to invalidate on it. In fact, an enactment cannot be struck down on the ground that Court thinks it unjustified. The Parliament and the Legislatures, being the representatives of the people, are supposed to know and be aware of the needs of the people and what is good and bad for them. The Court is not supposed to sit in judgment over their wisdom'' - vide State of A.P Vs. McDowell's case ((1996) 3 SCC 709)). Those views have been approved by the Constitution Bench of the Supreme Court in R.Gandhi, President, Madras Bar Association ((2010) 11 SCC 1).
>
> 39. The presumption in favour of constitutionality and the burden being on the person who attacks it to show that there has been transgression of the constitutional principles is thus founded on the number of judicial pronouncements discussed above as well as in Greater Bombay Co-op. Bank Ltd. Case ((2007) 6 SCC 236) as the Courts would be justified in giving a liberal interpretation in order to avoid constitutional invalidity. Even if very wide and expansive powers are given to an authority, they can be in conformity with legislative intent of exercise of power within the constitutional limitations. It is also the view in State of Bihar vs. Bihar Distillery Ltd. Case ((1997) 2 SCC 453) and State of Madhya Pradesh Vs. Rakesh Kohli ((2012) 6 SCC 312), the beginning of the principle of legislative competence being traced out in Subramanyan Chettiar vs. Muttuswamy Goundan case (AIR 1941 F.C. 47).
>
> 40. The challenge laid by the petitioner based on the plea of arbitrariness and unreasonableness on the touchstone of Articles 14 and 19 of the Constitution of India, on the first blush, appeared

to be attractive over the possibilities of how the provision may be used, but once the touchstone of constitutional validity in terms of the aforesaid principle is applied, it is difficult to accept the contention of the learned counsel for the petitioner.

41. The legislative wisdom cannot be gone into or sat in judgment over and thus, even what is perceived to be an erroneous legislation cannot be quashed unless it fails to satisfy the dual test of intelligible classification and rationality.''

Article 14:-

19. When a challenge is made to an enactment on the ground of Article 14 being violated, it must be demonstrated that there is an element of negation of equality. A mere discrimination per se cannot be termed as arbitrary, as a classification is meant for providing benefits to a group of persons. A differentiation must distinguish a group of persons or things identified as such from the things left out. While dealing with the classification, an accurate one is not possible. Revenue and economic considerations in taxing statute are permissible classifications. An objective must be a just one. It is a sine qua non for classification. A valid classification is a valid discrimination. A classification without reference to the object sought to be achieved would be hit by Article 14. Such a classification should not be arbitrary, artificial or evasive. In other words, it must confine to rationality.

20. While dealing with the classification qua the constitutional validity of a statute, a Court of law is required to deal with the facts which made the legislation in classifying a group. However, when the object of the classification itself is discriminatory, then there is no need to go into the classification. Courts are required to afford larger latitude to the legislature in its exercise of classification. In other words, what is reasonable is a question of practical approach. While testing the policy underlying the statute, the intended object is to be ascertained.

21. A legislation can be challenged on the ground of legislative arbitrariness. Such an arbitrariness as found by the Court should be palpable and apparent. It should rather be seen on the face of it. It cannot be done on the basis of hardship caused to a party, but on a total unreasonableness. The Court must satisfy that the statute contains substantive unreasonableness. The conclusion arrived by us is fortified by the decisions rendered by the Supreme Court in Transport and Dock Workers Union and others Vs. Mumbai Port Trust and another, ((2011) 2 SCC 575), Catholic Syrian Bank Limited Vs. Commissioner of Income Tax, Thrissur, ((2012) 3 SCC 784), Joginder alis Jindi Vs. State of Haryana, ((2008) (10) SCC 138), Bharat Petroleum Corporation Limited vs. Sunil Bansal ((2009) 10 SCC 446) and Subramanian Swamy Vs. C.B.I. ((2014) 8 SCC 682).

22. We would deem it appropriate to recapitulate the following passages of a decision of the Supreme Court in State of Tamil Nadu and others Vs. K.Shyam Sunder and others, ((2011) 8 SCC 737):

> ''50. In Ajay Hasia v. Khalid Mujib Sehravardi, ((1981) 1 SCC 722), this Court held that Article 14 strikes at arbitrariness because an action that is arbitrary, must necessarily involve negation of equality. Whenever therefore, there is arbitrariness in state action, whether it be of the legislature or of the executive, Article 14 immediately springs into action and strikes down such State action. (See also E.P.Royappa v. State of T.N. ((1974) 4 SCC 3) and Maneka Gandhi v. Union of India, ((1978) 1 SCC 248).
>
> 51. In Sharma Transport v. Govt. of A.P. ((2002) 2 SCC 188), this Court defined arbitrariness observing that a party has to satisfy that the action was not reasonable and was manifestly arbitrary. The expression ''arbitrarily'' means, act done in an unreasonable manner, as fixed or done capriciously or at pleasure without adequate determining principle, not founded in the nature of things, non-rational, not done or acting according to reason or judgment, depending on the will alone.
>
> 52. In Bombay Dyeing & Mfg. Co. Ltd., (3) v. Bombay Environmental Action Group, ((2006) 3 SCC 434), this Court held that: (SCC p. 511, para 205)
>
> > ''205. Arbitrariness on the part of the legislature so as to make the legislation violative of Article 14 of the Constitution should ordinarily be manifest arbitrariness.''
>
> 53. In Bidhannagar (Salt Lake) Welfare Assn. v. Central Valuation Board, ((2007) 6 SCC 668) and Grand Kakatiya Sheraton Hotel and Towers Employees and Workers Union v. Srinivasa Resorts Ltd. ((2009) 5 SCC 342), this Court held that a law cannot be declared ultra vires on the ground of hardship but can be done so on the ground of total unreasonableness. The legislation can be questioned as arbitrary and ultra vires under Article 14. However, to declare an Act ultra vires under Article 14, the Court must be satisfied in respect of substantive unreasonableness in the statute itself.''

Article 19(1)(g):

23. A right under Article 19(1)(g) is subject to Article 19(6). When it comes to trading in liquor, such a right becomes a qualified one. Once it is known that liquor as a beverage is dangerous and injurious to health, the fundamental right to trade therein

evaporates. Such a right can be enforced only to the extent of enforcing the equality clause provided a party satisfies the Court that a benefit given to a similarly placed person is denied to him. In this connection, the following passage of the Supreme Court in Khoday Distilleries Ltd. Vs. State of Karnataka, ((1995) 1 SCC 574) is apposite:

> ''55. The contention that if a citizen has no fundamental right to carry on trade or business in potable liquor, the State is also injuncted from carrying on such trade, particularly in view of the provisions of Article 47, though apparently attractive, is fallacious. The State's power to regulate and to restrict the business in potable liquor impliedly includes the power to carry on such trade to the exclusion of others. Prohibition is not the only way to restrict and regulate the consumption of intoxicating liquor. The abuse of drinking intoxicants can be prevented also by limiting and controlling its production, supply and consumption. The State can do so also by creating in itself the monopoly of the production and supply of the liquor. When the State does so, it does not carry on business in illegal products. It carries on business in products which are not declared illegal by completely prohibiting their production but in products the manufacture, possession and supply of which is regulated in the interests of the health, morals and welfare of the people. It does so also in the interests of the general public under Article 19(6) of the Constitution.
>
> 56. The contention further that till prohibition is introduced, a citizen has a fundamental right to carry on trade or business in potable liquor has also no merit. All that the citizen can claim in such a situation is an equal right to carry on trade or business in potable liquor as against the other citizens. He cannot claim equal right to carry on the business against the State when the State reserves to itself the exclusive right to carry on such trade or business. When the State neither prohibits nor monopolises the said business, the citizens cannot be discriminated against while granting licences to carry on such business. But the said equal right cannot be elevated to the status of a fundamental right.
>
> 57. It is no answer against complete or partial prohibition of the production, possession, sale and consumption etc. of potable liquor to contend that the prohibition where it was introduced earlier and where it is in operation at present, has failed. The failure of measures permitted by law does not detract from the power of the State to introduce such measures and implement them as best as they can.

....

60. We may now summarise the law on the subject as culled from the aforesaid decisions.

(a) The rights protected by Article 19(1) are not absolute but qualified. The qualifications are stated in clauses (2) to (6) of Article 19. The fundamental rights guaranteed in Article 19(1)(a) to (g) are, therefore, to be read along with the said qualifications. Even the rights guaranteed under the Constitutions of the other civilized countries are not absolute but are read subject to the implied limitations on them. Those implied limitations are made explicit by clauses (2) to (6) of Article 19 of our Constitution.

(b) The right to practise any profession or to carry on any occupation, trade or business does not extend to practising a profession or carrying on an occupation, trade or business which is inherently vicious and pernicious, and is condemned by all civilised societies. It does not entitle citizens to carry on trade or business in activities which are immoral and criminal and in articles or goods which are obnoxious and injurious to health, safety and welfare of the general public, i.e., res extra commercium, (outside commerce). There cannot be business in crime.

(c) Potable liquor as a beverage is an intoxicating and depressant drink which is dangerous and injurious to health and is, therefore, an article which is res extra commercium being inherently harmful. A citizen has, therefore, no fundamental right to do trade or business in liquor. Hence the trade or business in liquor can be completely prohibited.

(d) Article 47 of the Constitution considers intoxicating drinks and drugs as injurious to health and impeding the raising of level of nutrition and the standard of living of the people and improvement of the public health. It, therefore, ordains the State to bring about prohibition of the consumption of intoxicating drinks which obviously include liquor, except for medicinal purposes. Article 47 is one of the directive principles which is fundamental in the governance of the country. The State has, therefore, the power to completely prohibit the manufacture, sale, possession, distribution and consumption of potable liquor as a beverage, both because it is inherently a dangerous article of consumption and also because of the directive principle contained in Article 47, except when it is used and consumed for medicinal purposes.

(e) For the same reason, the State can create a monopoly either in itself or in the agency created by it for the manufacture, possession, sale and distribution of the liquor as a beverage and also sell the licences to the citizens for the said purpose by charging fees. This can be done under Article 19(6) or even otherwise.

On merits:-

24. Admittedly, the TASMAC is the sole authority for selling Indian made liquor to the petitioners. It is not a club or hotel having FL 2 and FL 3 licence. On the contrary, the petitioners buy the liquor from the TASMAC. Insofar as sale of foreign liquor is concerned, it stands on a different footing in which 58% of tax is levied on sale. The illustration given earlier would show that the petitioners are the beneficiaries of the earlier sale. They cannot expect the said benefit to be extended to the third point as well. TASMAC has involved in only second sale as against the petitioners third sale. The petitioners made considerable profit by the escalation of sale price. The classification of the customers of TASMAC and the petitioners are different. The petitioners are making considerable value additions to their sales in favour of their customers. The authority of the TASMAÇ to deal with the liquor within the State is not in dispute. Therefore, having purchased liquor from the TASMAC, the petitioners cannot seek party. Admittedly, TASMAC is an instrumentality of the State. The profit earned by the TASMAC goes to the coffers of the State meant to be used for welfare measures. The fact that the petitioners are selling at a higher price is not in dispute.

25. The goods that are specified in the Second Schedule are not vatable. A combined reading of Section 3(5) of the Act and the Second Schedule would make the said position very clear. Section 3(5) of the Act has not been put into challenge. The impugned Explanation 1 to the amended Entry 2 of the Second Schedule speaks only about the turnover as such. The classification made is perfectly in order. The petitioners, who are clubs and hotels, cannot be compared with the retail outlets of TASMAC. The customers of the TASMAC and the petitioners form two distinct and different categories based upon their respective socio-economic status. The petitioners are not prevented from doing their business. Therefore, there is no violation of Article 19(1)(g) involved. When the petitioners are selling liquor at a higher price than the TASMAC, they cannot seek parity. Having availed a set-off on the second point of sale, the petitioners cannot compel the respondents to extend the benefit at the third point of sale. With no grievance against the point of levy, the petitioners cannot challenge the manner in which it is imposed. The inclusion of certain goods including liquor in Second Schedule has not been put into challenge. Therefore, we are of the view that the petitioners

cannot seek protection under Article 19(1)(g) of the Constitution of India.

26. Certain incidental issues have also been raised by the petitioners. We do not find any tax on tax being imposed in view of Section 3(5) read with the amended impugned provision. The petitioners do not have a case, particularly, when dealing with third sale with the value addition. Similarly, we do not find any repugnance between the provisions, as they operate in their own respective fields.

27. In the result, all the writ petitions stand dismissed. However, there is no order as to costs. Consequently, all the connected miscellaneous petitions stand dismissed.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

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To

1.The Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai-600 009.

2.The Special Commissioner &
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

3. The Secretary to Government of Tamilnadu
Law Department
Fort St,. George, Chennai

4.The Secretary to Government
Commercial Taxes and Registration Department,
Fort St.George, Chennai.

5.The Commercial Tax Officer,
Commercial Taxes Department,
Srivillliputhur, Virudhunagar District

6.The Asst.Commissioner(CT)(FAC)
Commercial Taxes Department
Thirumangalam, Madurai District

7.The Commercial Tax Officer,
Ram Nagar Circle,
Coimbatore.

8.The Commercial Tax Officer
Mettupalayam
Coimbatore.

9.The Commissioner of Commercial Taxes
Commercial Taxes Department,Ezhilagam, Chepauk,
Chennai -5.

10.The Commissioner of Prohibition and Excise,
Ezhilagam, Chepauk,
Chennai -5

11.The Commercial Tax Officer,
Commercial Taxes Department
Gudalur, Nilgiris District

12.The Commercial Tax Officer,
(Main)(FAC)Commercial Taxes Department
Srivilliputhur, Virudhunagar District.

13.The Commercial Tax Officer,
Commercial Taxes Department, Dharapuram
Tiruppur District

14.The Assistant Commissioner(CT)-4
Commercial Taxes Department
Sivakasi, Virudhunagar District

15.The Assistant Commissioner(CT)
Commercial Taxes Department
Udumalpet, North Tiruppur

16.The Assistant Commissioner(CT)
Thiruparankundram Assessment Circle
Madurai

17.The Assistant Commissioner
(Central), Tiruppur

18.The Assistant Commissioner-I,
Office of the Commissioner of Prohibition & Excise,
Chepauk, Chennai -5

19.The Asst.Commissioner (CT)
(FAC) Commercial Taxes Department,
Virudhunagar District.

20.The Asst.Commissioner
(CT)-I(FAC) Commercial Taxes Department
Sivakasi, Virudhnagar District.

21.The Assistant Commissioner of Commercial Taxes,
Thiruppur.

22. The Assistant Commissioner(CT)-2
Commercial Taxes Department, Sivakasi,
Virudhunagar District.

23.The Assistant Commissioner for Commercial Taxes
O/o.The Asst.Commissioner,
Coimbatore.

24.The Commercial Tax Officer,
Commercial Tax Department,
Arisipalayam Circle,
Salem District.

25.The Commercial Tax Officer,
Commercial Tax Department,
Annadhanpatti Circle,
Salem District.

26.The Commercial Tax Officer,
Commercial Tax Department,
Salem Rural Circle,
Salem District.

27.The Commercial Tax Officer,
Commercial Tax Department,
Leigh Bazaar Circle,
Salem District.

28.The Commercial Tax Officer,
Commercial Tax Department,
Attur, Salem District.

29.The Commercial Tax Officer (Main)
Sattur,
Virudhunagar District.

30.The Commercial Tax Officer,
Commercial Taxes Department,
Thucklay,
Kanyakumari District.

31.The Commercial Tax Officer,
Pollachi Rural Circle,
Coimbatore.

32.The Commercial Tax Officer,
Trichy Road Circle,
Coimbatore.

33.The Commercial Tax Officer,
Peelamedu South Assessment Circle,
Coimbatore.

34.The Commercial Tax Officer,
Pollachi (West),
Coimbatore.

35.The Commercial Tax Officer,
Pollachi (Rural),
Coimbatore.

36.The Commercial Tax Officer,
Velandipalayam Circle,
Coimbatore.

37.The Commercial Tax Officer,
Saibaba Colony,
Assessment Circle,
Coimbatore.

38.The Commercial Tax Officer,
N.H. Road Circle,
Coimbatore.

39.The Commercial Tax Officer,
Pollachi (East)
Coimbatore.

40.The Commercial Tax Officer,
Sathyamangalam,
Erode.

41.The Commercial Tax Officer,
Perur Circle,
Coimbatore.

42.The Commercial Tax Officer,
Udumalpet (North)
Coimbatore.

43.The Commercial Tax Officer,
Mettupalayam Circle,
Coimbatore.

44.The Commercial Tax Officer,
Pollachi Circle,
Coimbatore.

45.The Commercial Tax Officer,
Peelamedu North Circle,
Coimbatore.

46.The Commercial Tax Officer,
R.S.Puram Circle,
Coimbatore.

47.The Commercial Tax Officer,
Valparai,
Coimbatore.

48.The Commercial Tax Officer,
Kotagiri Assessment Circle,
Nilgiris District.

49.The Commercial Tax Officer,
Coonoor,
Nilgiris District.

50.The Commercial Tax Officer,
Udhagai North Assessment Circle,
Nilgiris District.

51.The Commercial Tax Officer,
Coonoor Assessment Circle,
Nilgiris District

52.The Commercial Tax Officer,
Mettur Road Assessment Circle,
Erode.

53. The Commercial Tax Officer,
Gudalur Assessment Circle,
Nilgiris District 643 212.

54.The Commercial Tax Officer,
Nethaji Road Assessment Circle,
Salem.

55.The Commercial Tax Officer,
Perundurai Assessment Circle,
Erode District.

56.The Commercial Tax Officer,
North Assessment Circle,
Ooty.

57.The Commercial Tax Officer,
P.N.Palayam Circle,
Coimbatore.

58.The Commercial Tax Officer,
Vriddhachalam Assessment Circle,
Cuddalore District.

59.The Commercial Tax Officer,
Perambalur Assessment Circle,
Perambalur.

60.The Commercial Tax Officer,
Central Assessment Circle,
Tiruppur District.

61.The Commercial Tax Officer,
Ariyalur Assessment Circle
Ariyalur District.

62.The Commercial Tax Officer,
Panruti Assessment Circle,
Panruti Town, Cuddalore Dist.

63.The Commercial Tax Officer,
Cuddalore Assessment Circle,
Cuddalore District.

64.Assistant Commissioner,
Attur (Rural)
Salem District.

65.Assistant Commissioner,
Peelamedu South Assessment Circle
Coimbatore.

66.Assistant Commissioner,
Udumalpet North Assessment Circle,
Tiruppur.

67.Assistant Commissioner,
Tiruppur (Rural)
Tiruppur.

68.Assistant Commissioner,
Mettupalayam Road Assessment Circle,
Coimbatore

69.Commercial Tax Officer,
Udumalpet North Assessment Circle,
Tirupur District.

70.Commercial Tax Officer,
Gobichettipalayam Assessment Circle,
Erode.

71.Commercial Tax Officer,
Dharapuram Assessment Circle,
Dharapuram.

72.Commercial Tax officer,
Gandhipuram Assessment Circle,
Coimbatore.

73.Commercial Tax Officer,
Velandipalayam Assessment Circle,
Coimbatore

74.Assistant Commissioner
Udumalpet North Assessment Circle
Tiruppur District.

75.Commercial Tax officer
Brough Road Assessment Circle
Erode

76.Commercial Tax Officer
Sathy Road Assessment Circle,
Erode

77.Commercial Tax Officer
Mettur Road Assessment Circle
Erode

78.The Commercial Tax Officer
Egmore II Assessment Circle
Chennai

79.The Assistant Commissioner (CT)-2
Commercial Taxes Department
Thirumangalam, Madurai District

80 The Assistant Commissioner(CT)
Commercial Taxes Department
Sivakasi, Virudhunagar District

81.The Assistant Commissioner (CT)-2
Commercial Taxes Department,
Sivakasi, Virudhunagar District

82.The Assistant Commissioner (CT)-3
Commercial Taxes Department,
Sivakasi, Virudhunagar District

83.The Assistant Commissioner (CT)2
Commercial Taxes Department
SriVilliputhur, Virudhunagar District .

84.Assistant Commissioner (Excise)
Virudhunagar

85.The commercial Tax Officer
Commercial Taxes Department
Bodinayakkanur, Theni District

86.The Commercial Tax Officer
Commercial Taxes Department
Theni

87.The Commercial Tax Officer
Commercial Taxes Department
Madurai, Madurai District

88.The Commercial Tax Officer
Commercial Taxes Department
Uthamapalayam, Theni District

89.The Assistant Commercial Tax Officer(CT)
Commercial Taxes Department
Karur West, Karur District

90.The Assistant Commissioner (CT)
Commercial Taxes Department
Bodinayakkanur; Theni District

91.The Commercial Tax Officer,
Nagercoil (Tower Junction)
Assessment Circle Nagercoil,
Kanyakumari District

92.The Commercial Tax Officer
Thuckalay Assessment Circle
Thuckalay, Kanyakumari District

93.The Commercial Tax Officer-(5)
Commercial Taxes Department
Dingigul, Dindigul District

94.The Assistant Commissioner(CT)
Thanjavur II Assessment Circle
CT Buildings Sachidananda Moopanar Road
Thanjavur

95.The Managing Director
Tamilnadu State Marketing Corporation,
CMDA Tower Egmore,
Chennai

96.The District Manager
TamilNadu State Marketing Corporation
Nilgiris District

97.The District Manager
TamilNadu State Marketing Corporation
Ambattur Unit I

98.The District Manager
TamilNadu State Marketing Corporation
Erode

99.The District Manager
TamilNadu State Marketing Corporation Ltd
Tiruppur District

100.The District Manager,
TamilNadu State Marketing Corporation Ltd
IMFS Depot, Tiruppur

101. The District manager,
Tamilnadu Marketing Corporation,
Vellore and District,

102.The District Manager,
TamilNadu State Marketing Corporation Ltd. (TASMAC),
Cuddalore & District,

103.The District Manager,
TASMAC Limited IMFS Department (South)
Coimbatore.

104.The District Manager,
Tamilnadu State Marketing Corporation Ltd.
(TASMAC), Salem.

105.The District Manager,
Tamilnadu State Marketing Corporation Ltd.,
(TASMAC)
Coimbatore District.

106.The District Manager,
Tamilnadu State Marketing Corporation
(TASMAC), Nilgiris District

107.The District Manager,
Tamilnadu state Marketing Corporation Ltd.
(TASMAC),
Erode District

108.The District Manager,
Tamilnadu State Marketing Corporation Ltd.,
Perambalur District.

109.The Tamilnadu State Marketing Copn.Ltd.,
(TASMAC) Rep.by
its Chairman and Managing Director,
CMDA Tower, Egmore,
Chennai.

110.The District Manager,
TN State Marketing Corpn. Ltd. (TASMAC),
Tiruppur District,

111.The District Manager,
TN State Marketing Corpn.Ltd.(TASMAC)
Ariyalur District.

112.The District Manager,
Tamilnadu State Marketing Corpn. Ltd.(TASMAC)
SIPCOT Industrial Complex,
Cuddalore - 5

113.The District Manager,
Tamilnadu State Marketing Corpn.Ltd.
Chennai.

114.The District Collector,
Nilgiris District, Ooty.

115.The District Collector,
Virudhunagar District,
Virudhunagar.

116.The Deputy Collector/
District Manager Regional Office (TASMAC),
Tiruppur and District.

117.The Commissioner of Commercial,
Taxes Department and Registration Department
Ezhilagam, Chepauk,
Chennai - 5

2 ccs to Mr. Pitty, Parthasaray, Advocate, sr. 18332, 18333
1 cc to Mr.K,. Soundararajan, Advocate, sr. 18539
1 cc to M.s,. Saravabhuman Associates, Sr. 18146
1 cc to Mr. Veerakathiravan, Advocate, sr. 18571
1 cc to Mr. N. Cinnnaraj, Advocate, sr. 18927
1 cc to Mr.S. Gunalan, Advocate, sr. 18102
3 ccs to Mr. R. Subramanian, Advocate, sr. 18282, 18286
2 ccs to Mr.C. Prakasam, Advocate, sr. 18557, 14272
5 ccs to M./s. AL. Gandhimathi, Advocate, Sr. 18213 to 18217
2 ccs to Mr.S. Muthuraj, Advocate, sr. 18118, 18119
5 cc to Mr.K. Rajasekaran, Advocate, r. 18192 to 18196
3 ccs to M/s.S. Doraisamy, Advocate, sr. 18039 to 18045
10 ccs to Mr.T. Bashyam, Advocate, Sr. 18682
10 ccs to Mr.A. Thiyagarajan, Advocate, Sr. 17998
2 ccs to Spl.Government Pleader (Taxes), Sr. 18931, 18933

W.P.No.22072 of 2012
etc., batch

RSY, NM, RJ (CO)
kk,pmk,eu,aa,prk,kra,psi 14/8