



WEB COPY

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.06.2015

CORAM:

THE HONOURABLE MR.JUSTICE S.MANIKUMAR

and

THE HONOURABLE MR. JUSTICE G.CHOCKALINGAM

W.P.(MD)No.9626 of 2015 and

M.P.(MD)No.1 of 2015

Star Recreation and Social Welfare Club (FL-2)
Represented by its Authorised Signatory,
Saravanan 527/3, Pushpathur Village,
Palani Taluk, Dindigul District.

... Petitioner

Vs.

1.The State of Tamil Nadu,
Represented by the Secretary to Government,
Department of Commercial Taxes,
Fort St.George, Chennai - 600 009.

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

... Respondents

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, declaring G.O.Ms.No.47, dated 27.03.2012, which has amended Entry 1 and 2 of Second Schedule of the Act and explanation 1 of the Second 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 unenforceable, and recoveries pursuant thereto are without authority of law and infringe Article 265 of the Constitution of India.

For Petitioner : Mr.C.Prakasam

For Respondents : Mr.R.Karthikeyan Addl.Govt.Pleader

ORDER

(Order of this Court was made by S.MANIKUMAR, J.)

It is not disputed that the present Writ petition is covered by the judgment of a Division Bench of the Principal Bench of this Court in W.P.No.22072 of 2012 and connected matters, dated 31.03.2015 and thus accordingly this writ petition is dismissed. No order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

<https://hcservices.ecourts.gov.in/hcservices/>

/True Copy/

Sub Assistant Registrar



To

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

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

+1cc to M/S.C.Prakasam, Advocate in SR.No 31711

W.P. (MD) No. 9626 of 2015

17.06.2015