



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.04.2015

CORAM:

THE HONOURABLE Mr.SANJAY KISHAN KAUL, THE CHIEF JUSTICE

and

THE HONOURABLE Mr. JUSTICE S.MANIKUMAR

W.P.(MD)No.9585 of 2013

and

M.P.(MD)Nos.1 and 2 of 2013

WEB COPY

M/s.Amutham Sports Clum,
Rep.by its Secretary K.P.Alagarsamy
358, GST Road, Pasumalai, Madurai.

..Petitioner

Vs.

1.The Secretary to Government,
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.

3.The Assistant Commissioner (CT) (FAC),
Madurai Rural (South) Assessment Circle,
Madurai.

..Respondents

PRAYER: The Contempt 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 and 2 of second schedule of the Act and explanation 1 and 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.S.Karunakar

For Respondents : Mr.M.Govindan, Spl.G.P.

ORDER

(Order of this Court was made by THE HON'BLE CHIEF JUSTICE)

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 M.Ps.are closed.

Sd/-

Assistant Registrar(AS)



To

- 1.The Secretary to Government,
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.
- 3.The Assistant Commissioner (CT) (FAC),
Madurai Rural (South) Assessment Circle,
Madurai.

+1cc to the Special Government Pleader in SR.19913

W.P. (MD) No.9585 of 2013
17.04.2015

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