

In the High Court of Judicature at Madras

Dated : 02.3.2016

Coram :

The Honourable Mr.Justice V.RAMASUBRAMANIAN

and

The Honourable Mr.Justice N.KIRUBAKARAN

Writ Petition Nos.4754, 6583, 8149 and 19738 of 2014
and all connected pending MPs

The Metropolitan Club (FL-2), rep.
by its Secretary S.Odayappan ...Petitioner in
WP.4754/2014

The Tiruppur Club (FL-2), rep.by
its President A.R.Subramaniam ...Petitioner in
WP.6583/2014

The Winner Recreation Club (FL-2)
rep.by its Secretary N.Ragupathi ...Petitioner in
WP.8149/2014

M/s.Tvl Brindhavan Hotels rep.
by Manager ...Petitioner in
WP.19738/2014

Vs

1.The State of Tamil Nadu, rep.by the
Secretary to Government, Department
of Commercial Taxes, Chennai-9. ...R-1 in WPs.4754,
6583 & 8149/2014

2.The Managing Director, Tamil Nadu
State Marking Corporation Ltd.,
Chennai.

3.The Deputy Collector/District Manager,
Regional Office (TASMAC), Tiruppur,
Tiruppur District. ...R2 & R3 in WP.
6583/2014

4.The Commissioner of Commercial Taxes,
Commercial Taxes Department, Chennai-5....R2 in WPs.6583 &
8419/2014

5.The State rep.by the Secretary to
Government, Commercial Taxes &
Registration Department, Fort.St.George,
Chennai-9.

6.The Commercial Tax Officer, Kongunagar
Circle, Tiruppur.

7.Tamil Nadu State Marketing Corporation
Ltd. (TASMAC), rep.by its Chairman &
Managing Director, Chennai-8.

8.The District Manager, Tamil Nadu State
Marketing Corporation Ltd. (TASMAC),
Tiruppur District. ...Respondents in
WP.19738/2014

PETITIONS under Article 226 of The Constitution of India praying for the issuance of (i) a Writ of Declaration declaring the Amended Act 28/2013 in the Tamil Nadu Value Added Tax, 2006 dated 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.4754/2014); (ii) a Writ of Declaration declaring G.O.MS.No.47 dated 27.3.2012, which has amended Entries 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 and recoveries pursuant thereto are without authority of law and infringe Article 265 of the Constitution of India (WP.Nos.6583 and 8149 of 2014); and (iii) a Writ of Declaration 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 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 and unconstitutional.

For Petitioners : Mr.C.Prakasam
For Respondents : Mr.V.Haribabu, AGP

COMMON ORDER

(Order of the Court was made by V.RAMASUBRAMANIAN,J)

Following the order dated 15.6.2015 made in W.P.No.16799 of 2015, these writ petitions are dismissed. No costs. Consequently, the all connected pending MPs are also dismissed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

- 1.The Secretary to Government of Tamil Nadu, Department of Commercial Taxes, Chennai-9.
- 2.The Managing Director, Tamil Nadu State Marketing Corporation Ltd., Chennai.
- 3.The Deputy Collector/District Manager, Regional Office (TASMAC), Tiruppur, Tiruppur District.
- 4.The Commissioner of Commercial Taxes, Commercial Taxes Department, Chennai-5.
- 5.The Secretary to Government of Tamil Nadu, Commercial Taxes & Registration Department, Fort.St.George, Chennai-9.
- 6.The Commercial Tax Officer, Kongunagar Circle, Tiruppur.
- 7.The Chairman & Managing Director, Tamil Nadu State Marketing Corporation Ltd. (TASMAC), Chennai-8.
- 8.The District Manager, Tamil Nadu State Marketing Corporation Ltd. (TASMAC), Tiruppur District.

+4 ccs to Special Government pleader taxes sr.13407
13405, 13406, 13403
+1 cc to Mr.A.Thiyagarajan Advocate sr.13322
+1 cc to Mr.C.Prakasam Advocate sr.13679

WP.Nos.4754, 6583, 8149 &
19738 of 2014

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