

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 29.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.33387 and 33388 of 2004

&

W.P.M.P.Nos.40353 and 40354 of 2004

Tvl.Vijay Agencies

Represented by Mr.V.Nagarajan

Proprietor

10A Mahalakshmi Layout

Subramaniapalayam Road

Coimbatore

... Petitioner In both W.Ps

Vs.

1. The State of Tamil Nadu

Rep. by the Commissioner and Secretary

to Government, Commercial Taxes Dept.

Fort St. George

Chennai - 600 009

2. The Sales Tax Appellate Tribunal

Commercial Taxes Building

Dr.Balasundaram Road

Coimbatore - 18

3. The Appellate Assistant Commissioner

(CT) Main

Commercial Taxes Building

Dr. Balasundaram Road

Coimbatore - 18

4. The Commercial Tax Officer

Thudiyalur Assessment Circle

Coimbatore

..Respondents 1to4 in both W.Ps

Prayer: These Writ Petitions are filed under Article 226 of the Constitution of India, seeking for a Writ of Declaration declaring the words "Provided further that no appeal filed by any person objecting to an order passed:- (a) under Section (3) of Section 31 shall be entertained unless it is accompanied by satisfactory proof of the payment of tax as ordered by the Appellate Assistant Commissioner:" in Section 4 of the Tamil Nadu General Sales Tax (Fourth) Amendment Act, 1999 being Act No.14 of 1999 to be violative of the petitioner's fundamental right to carry on business and trade, right to life and personal liberty and due process of law guaranteed under Article 19(1) (g), Article 21 and Article 265 of the

Constitution of India and therefore, unconstitutional, invalid and illegal.

For Petitioner : Mr.B.Senniappan

For Respondent : Mr.Manoharan Sundaram
Additional Government Pleader

C O M M O N O R D E R

Heard Mr.B.Senniappan, learned counsel for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader for the respondents.

2. Learned counsel for the petitioner submits that petitioner has already availed the benefit of Samadhan Scheme.

3. Recording the said submission, these writ petitions are closed. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

gpa
To

1. The Commissioner and Secretary
to Government, Commercial Taxes Dept.
Fort St. George
Chennai - 600 009
2. The Sales Tax Appellate Tribunal
Commercial Taxes Building
Dr.Balasundaram Road
Coimbatore - 18
3. The Appellate Assistant Commissioner
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+ 1 cc to MR.R. Senniappan, Advocate SR,36575

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AD(CO)

En 27.7.16