

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.07.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.34369 of 2004

and

W.P.M.P.Nos.41503 and 41504 of 2004

M/s.Anugraphics System,
No.11, Gopal Street,
T.Nagar, Chennai - 600 017.

... Petitioner

Vs

1.The State of Tamil Nadu,
rep. by its Secretary,
Commercial Taxes Department,
Fort St. George, Chennai - 600 009.

2.The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal
City Civil Court Buildings,
II Floor, Chennai - 600 104.

3.The Deputy Commercial Tax Officer,
Nandanam Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Declaration, to declare the Tamil Nadu General Sales Tax (Fourth Amendment) Act, 1999 (Act 14 of 1999) (reported in 114 STC Statute Pg.No.46) dated 31.05.1999 (w.e.f. 10.06.1999) made to section 36 by insertion of second proviso to section 36 subsection (1) of the Tamil Nadu General Sales Tax Act, 1959 directing the entire payment of tax as a condition precedent for the entertainment of the appeal before the Appellate Tribunal without any discretion to the Appellate Tribunal as onerous, burdensome and coercive machinery amounting to confiscation of the property under the guise of tax which is ultravires of the provisions of the Constitution of India.

For Petitioner : Mr.V.Sundareswaran

For Respondents: Mr.S.Kanmani Annamalai
Additional Government Pleader (Taxes)

ORDER

The learned counsel appearing for the petitioner seeks permission of this Court to withdraw this writ petition and he has also made an endorsement to that effect.

2.In view of the endorsement made by the learned counsel appearing for the petitioner, this writ petition is dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

- 1.The State of Tamil Nadu,
rep. by its Secretary,
Commercial Taxes Department,
Fort St. George, Chennai - 600 009.
- 2.The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal
City Civil Court Buildings,
II Floor, Chennai - 600 104.
- 3.The Deputy Commercial Tax Officer,
Nandanam Assessment Circle,
No.46, Greenways Road,
Chennai - 600 028.

+1cc to M/S.V.Sundareswaran, Advocate Sr.41858
+1cc to the Special Government Pleader Sr.41088

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srg 17/08/2016