

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.06.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.25482 of 2004

Tvl.The Metal Powder Company Ltd.,
Rep. By its Managing Director Sri Gunasing Chelladurai
Maravankulam
Tirumangalam-625 706 ... Petitioner

vs.

1. The State of Tamil Nadu
Rep. By its Secretary
Department of Hindu Religious Endowments
& Commercial Taxes
Fort St. George
Chennai-9
- 2.The Commercial Tax Officer
Tiruparankundram Circle
Madurai ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of declaration declaring Section 2(1)(aa) of the Tamil Nadu Additional Sales Tax, 1970 is unreasonable, arbitrary and against law insofar as the levy of additional sales tax of the 1st 10 crores of the Rupees @ 1% and levy tax on the taxable turnover above 10 crores of the rupees only.

For Petitioner : Mr.S.Ramesh Kumar
For Respondents: Mr.Manoharan Sundaram
Additional Government Pleader

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O R D E R

This writ petition has been filed for the issuance of writ of declaration declaring Section 2(1)(aa) of the Tamil Nadu Additional Sales Tax, 1970 is unreasonable, arbitrary and against law insofar as the levy of additional sales tax @ 1% upto Rs.10 crores and levy tax only on the taxable turnover exceeding Rs. 10 crores.

2. Heard Mr.S.Ramesh Kumar, learned counsel for the petitioner and Mr.Manoharan Sundaram, learned Additional Government Pleader for the respondents.

3. The issue involved in this writ petition is squarely covered by the decision of the Hon'ble Division Bench of this Court in W.P.Nos.16180 of 2004 and batch (Gangotri Textiles Ltd., Vs. The State of Tamil Nadu and another), dated 17.11.2006, which is against the petitioner.

4. In view of the same, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

1. The Secretary
State of Tamil Nadu
Department of Hindu Religious Endowments
& Commercial Taxes
Fort St. George
Chennai-9

2.The Commercial Tax Officer
Tiruparankundram Circle
Madurai.

+1cc to Mr.S.Ramesh Kumar, Advocate sr.31439
+1cc to the Special Government Pleader Sr.30858

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