

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.36080 of 2004
and
W.P.M.P.No.43405 of 2004

M/s P.R.P.Granite
Madurai 625 102.

... Petitioner

vs.

1.The State of Tamil Nadu,
rep.by its Secretary to Government,
Department of Commercial Taxes &
Religious Endowments
Fort St.George,
Chennai-600 009, TamilNadu

2.The Special Commissioner &
Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai 600 005.

3.The Deputy Commercial Tax Officer,
Melur, Madurai District. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Declaration to declare G.O.Ms.No.528 (Commercial Taxes & Religious Endowments (B2) Department) dated 21.11.1997, as illegal and ultra vires section 4-E of the Tamil Nadu General Sales Tax Act, 1959.

For Petitioner : Mr.P.V.Suthakar

For Respondents : Mr.Manokaran Sundaram,
Addl.Government Pleader

ORDER

Heard Mr.P.V.Suthakar, learned counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader for the respondents.

2.In this Writ Petition, the petitioner seeks for issuance of a writ of Declaration to declare G.O.Ms.No.528 (Commercial Taxes & Religious Endowments (B2) Department) dated 21.11.1997, as illegal and ultra vires section 4-E of the Tamil Nadu General Sales Tax Act, 1959.

3.At the time when the Writ Petition was entertained, though interim order was granted, by efflux of time, nothing would survive for consideration.

4.Accordingly, the Writ Petition is closed. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

- 1.The Secretary to Government,
Department of Commercial Taxes &
Religious Endowments
Fort St.George,
Chennai-600 009, TamilNadu
- 2.The Special Commissioner &
Commissioner of Commercial Taxes
Ezhilagam, Chepauk, Chennai 600 005.
- 3.The Deputy Commercial Tax Officer,
Melur, Madurai District.

+lcc to Mr.Chandran Karuppiyah, Advocate Sr.36803

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