



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.01.2016

CORAM :

THE HONOURABLE MR.SANJAY KISHAN KAUL, CHIEF JUSTICE

and

THE HONOURABLE MR.JUSTICE V.RAMASUBRAMANIAN

Writ Petition (MD) No.21460 of 2014

and

M.P(MD)Nos.1 and 2 of 2014

S.P.Chandra Mohan

... Petitioner

Vs.

1.The State of Tamil Nadu,
represented by the Secretary to
Government,
Department of Commercial Taxes,
Fort St., George,
Chennai 600 009.

2.The Commissioner of Commercial Taxes,
Commercial Taxes Department and
Registration Department,
Ezhilagam, Chepauk, Chennai 600 005.

3.The Assistant Commissioner (CT),
Commercial Taxes Department,
Karaikudi, Sivagangai District.

... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Declaration, declaring that G.O.Ms.No.47 dated 27.3.12 issued by the 1st respondent which has amended Entry 1 and 2 and explanation I of the second schedule of the Act as void and unconstitutional insofar as the petitioner is concerned.

For Petitioner

: Mr.K.Gokul

For Respondents

: Mr.Rajakarthikeyan,

Additional Government Pleader.

ORDER

(Order of the Court was made by **The Hon'ble The Chief Justice**)

Learned counsel for the parties state that the matter in issue is covered by the Division Bench judgment of the Principal Bench of this Court in **Hotel & Bar (FL.3) Association of Tamil Nadu (HOBAT) Vs.The Secretary to Government, Commercial Taxes Department, Chennai, 2015 2 CWC 105**. The present writ petition is also dismissed in terms of the said order. No costs. Consequently, M.P(MD)Nos.1 and 2 of 2014 are closed.

Sd/-

Assistant Registrar(CS-I)

/True copy/



To

1.The Secretary to Government,
State of Tamil Nadu,
Department of Commercial Taxes,
Fort St., George, Chennai 600 009.

2.The Commissioner of Commercial Taxes,
Commercial Taxes Department and
Registration Department,
Ezhilagam, Chepauk, Chennai 600 005.

3.The Assistant Commissioner (CT),
Commercial Taxes Department,
Karaikudi, Sivagangai District.

+one cc to The Special Government Pleader in SR.No. 3844/16

sms

CSL/SKS-RR/04.02.2016/2p/5c

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