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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.07.2016

CORAM :

THE HONOURABLE MR.JUSTICE NOOTY.RAMAMOHANA RAO

and

THE HONOURABLE MR.JUSTICE S.S.SUNDAR

Writ Petition (MD) No.11730 of 2016

and

W.M.P (MD) No.9007 of 2016

Tvl.Hotel Ramnath,
Rep by its Proprietor
R.K.Ramanathan,

No.84-B, Baskarapuram
Vallam No.1 Road, New Bus Stand,
Thanjavur 613 005.

... Petitioner

Vs.

1.State rep by Secretary to Government,
Commercial Taxes & Registration Department,
Fort ST., George,
Chennai 600 009.

2.The Assistant Commissioner (CT),
Thanjavur II Assessment Circle,
Commercial Taxes Buildings,
Sachidanandha Mooppanar Road,
Thanjavur.

... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Declaration declaring the amended Entry 2 of the Second Scheduled and the explanation to this Entry of Tamil Nadu Value Added Tax Act 2006 as amended and published in G.O.Ms.No.47 of Commercial Taxes and Registration (b1) dated 27.03.2012 as this levy of sales tax at the third stage of sales and also giving preferential treatment to another dealer TASMAL Limited of the same trade is ultra vires unconstitutional.

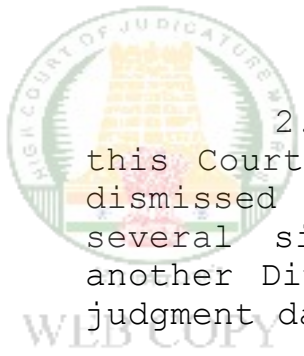
For Petitioner : Mr.A.Thiyagarajan

For Respondents : Mr.R.Karthikeyan,
Additional Government Pleader.

ORDER

(Order of the Court was made by NOOTY.RAMAMOHANA RAO,J)

The petitioner is an assessee on the rolls of the second respondent seeks a declaration that the amended entry No.2 of the second schedule and the explanation furnished thereunder in entry of Tamil Nadu Value Added Tax Act, 2006 as amended by the notification published through G.O.Ms.No.147, Commercial Taxes and Registration Department dated 27.03.2012 as unconstitutional.



2.It appears that W.P.No.22072 of 2013 was filed before this Court and a Division Bench by its judgment dated 31.03.2015 dismissed the said writ petition. Consequently, entertaining several similar cases including the one W.P.No.16799 of 2015 another Division Bench of this Court following the aforementioned judgment dated 31.03.2015 dismissed the said case.

3.We are in full agreement with the reasoning assigned by the Division Bench which decided by its judgment in W.P.No.22072 of 2013 dated 31.03.2015. Consequently, we also dismiss this writ petition for the same reasons but however without costs. Consequently, W.M.P(MD)No.9007 of 2016 is closed.

Sd/-

Assistant Registrar(Crl.side)

/True copy/

Sub Assistant Registrar

To

1.The Secretary to Government,
Commercial Taxes & Registration Department,
Fort ST., George,
Chennai 600 009.

2.The Assistant Commissioner (CT),
Thanjavur II Assessment Circle,
Commercial Taxes Buildings,
Sachidanandha Mooppanar Road,
Thanjavur.

+1cc to Mr.A.Thiagarajan, Advocate SR.No.34671
+1cc to special Government Pleader SR.No.34902

Sms

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and
W.M.P (MD) No.9007 of 2016
04.07.2016