

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18/7/2017

C O R A M

The Honourable Mr.Justice S.Manikumar
a n d
The Honourable Mrs.Justice V.Bhavani Subbaroyan

Writ Petition No.8448 of 2014

ETA Star Appliances Private Limited
rep. by its Additional General Manager
(Commercial)
Mr.B.T.Prabahar
ETA Star House
New No.71, Old No.63, III Floor
Sterling Road
Nungambakkam
Chennai 600 034. ... Petitioner

Vs

1. The Commercial Tax Officer (Addl)
Anna Salai - III Assessment Circle
Commercial Taxes Annexe Buildings
4th Floor, No.1 Greams Road
Chennai 600 006.
2. The Secretary to the Government
Commercial Taxes & Registration Department
State Government of Tamil Nadu
Fort St. George
Chennai 600 009. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of declaration to declare Clauses (a) to (c) of Section 70 (2) of the Tamil Nadu VAT Act, 2006, is beyond the legislative competence of the State under Entry 54 of List II to the Seventh Schedule to the Constitution of India and the State is not competent to legislate in respect of transactions falling in the Union list vide entry 92-A & 92-B in VII Schedule read with explanation (a) and (b) to Article 269 (1) and therefore, unenforceable.

For petitioner	...	Mr.Joseph Prabakar
For respondent	...	Mr.Kanmani Annamalai
		Additional Government Pleader
		(Taxes).

O R D E R

(Order of the Court was made by S.Manikumar,J)

Mr.Joseph Prabakar, learned counsel for the petitioner seeks permission of this Court, to withdraw the writ petition. He has also made an endorsement to that effect.

2. Placing on record the above, this writ petition is dismissed as withdrawn. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

To

1. The Commercial Tax Officer (Addl)
Anna Salai - III Assessment Circle
Commercial Taxes Annexe Buildings
4th Floor, No.1 Greams Road
Chennai 600 006.
2. The Secretary to the Government
Commercial Taxes & Registration Department
State Government of Tamil Nadu
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Chennai 600 009.

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ss(4/8/2017)

सत्यमेव जयते

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