

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.1.2017

CORAM

THE HONOURABLE MR.JUSTICE HULUVADI G.RAMESH
AND
THE HONOURABLE Dr.JUSTICE ANITA SUMANTH

W.P.No.5574 of 2014
and
M.P.No.1 of 2014

R.Panneerselvam,
Proprietor,
Rohini Lodge,
No.13, Rajabadar Street,
T.Nagar, Chennai 600 017.

Petitioner

Versus

1. The State rep. by
Secretary to Government,
Commercial Taxes & Registration
Department,
Fort St. George, Secretariat,
Chennai 600 009.
2. The Assistant Commissioner for
Commercial Taxes,
Office of the Assistant Commissioner,
Chennai.
3. Tamil Nadu State Marketing Corporation
Ltd. (TASMAC)
rep. by its Chairman and Managing Director,
B-4, Industrial Estate, Ambattur-II,
Chennai 600 058.
4. The Depot Manager,
IMFS Depot, Ambattur-II,
Chennai 600 058.

Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring Section 1(2)(b) of the Tamil Nadu Value Added Tax (5th Amendment) Act 2013 dated 8.11.2013 and the letter or demand of 4th respondent in Pd1 105/A5/13 dated 16.12.2013 as arbitrary, illegal, unconstitutional and unenforceable in law.

For petitioner : Mr.P.Sunil for
Mr.T.Viswanatha Rao

For RR1 and 2 : Mr.Kanmani Annamalai, AGP (Taxes),
For RR3 and 4 : No appearance.

ORDER

(Order of the court was made by HULUVADI G.RAMESH, J.)

Heard the learned counsel appearing for either side.

2. It is brought to the notice of the court that the subject matter of the present writ petition is squarely covered by the judgment of this court dated 31.3.2015 passed in W.P.No.22072 of 2012 and batch, whereby all the writ petitions stood dismissed.

3. Therefore, the present writ petition is also dismissed in terms of the above judgment. No costs. The connected miscellaneous petition is also dismissed.

s/d-
Assistant Registrar(CS-II)

//True Copy//

Sub-Assistant Registrar

To:

1. The Secretary to Government,
Commercial Taxes & Registration
Department,
Fort St. George, Secretariat,
Chennai 600 009.
2. The Assistant Commissioner for
Commercial Taxes,
Office of the Assistant Commissioner,
Chennai.
3. The Chairman and Managing Director,
Tamil Nadu State Marketing Corporation
Ltd. (TASMAC)
B-4, Industrial Estate, Ambattur-II,
Chennai 600 058.

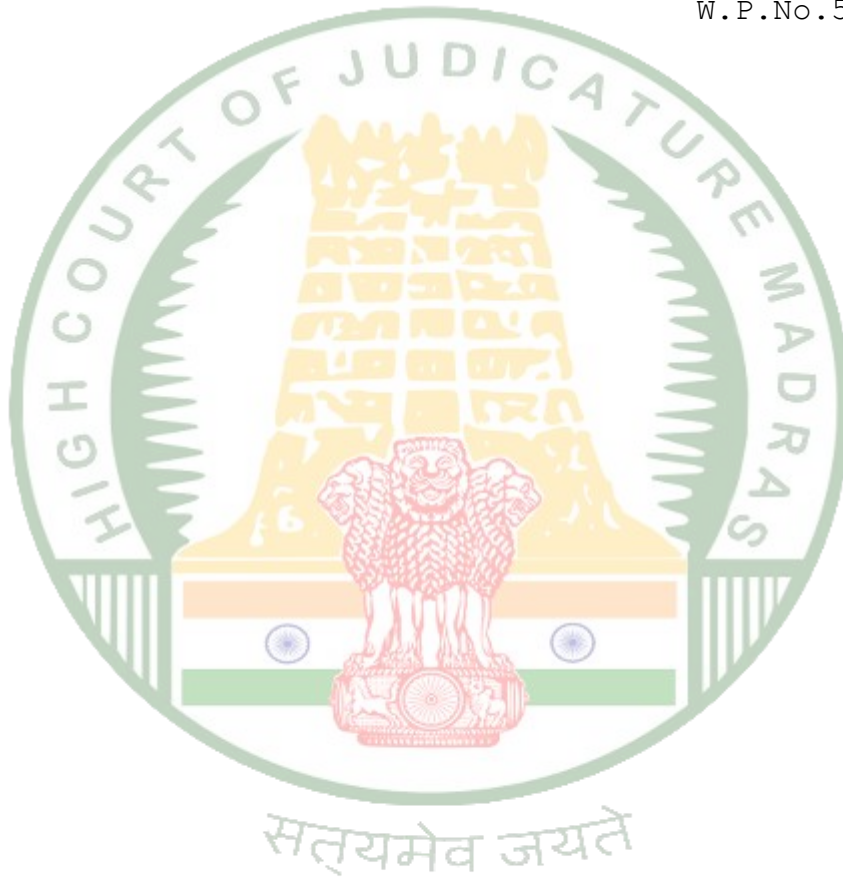
4. The Depot Manager,
IMFS Depot, Ambattur-II,
Chennai 600 058.

+1 CC to Spl Govt Pleader sr 3559

+1 CC to M/s. T. Viswanatha Rao, Advocate sr 3785

W.P.No.5574 of 2014

AK (CO)
sp/9/2



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