

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 01.02.2017

CORAM

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

W.P. NO. 995 OF 2014

The South India Hotels &
Restaurants Association
rep. By its Honorary Secretary
Mr. T.Natarajan
M-1, Prince Centre
No.709-710, Anna Salai
Chennai 600 006. ... Petitioner

- Vs -

1. The Government of Tamil Nadu
rep. By its Secretary
Commercial Taxes & Registration Dept.
St. George Fort, Chennai 600 009.
2. The Commissioner of Commercial Taxes
Government of Tamil Nadu
Greens Road, Chennai 600 006.
3. The Managing Director
TASMAC Ltd.
CMDA Tower, 4th Floor
No.8, Gandhi Irwin Road
Egmore, Chennai 600 008. ... Respondents

Writ petition filed under Article 226 of the Constitution of India praying this Court to issue a writ of Declaration declaring Section 1 (2) (b) of the Tamil Nadu Value Added Tax (5th Amendment) Act, 2013, as published in the Tamil Nadu Government Gazette No.329 dated 08.11.2013 insofar as it relates to the members of the petitioner's Association is concerned, as arbitrary, unjust, illegal, unconstitutional and unenforceable in law.

For Petitioner : Mr. R.Mohan
For Respondents : Mr.Kanmani Annamalai, Spl. GP (Taxes)

ORDER

(DELIVERED BY HULUVADI G.RAMESH, J.)

Learned counsel appearing for the Revenue submits that the retrospective demands stands waived in view of the Notification issued by the Government dated 21.4.2015 and, therefore, these petitions have become infructuous.

2. Recording the said statement made by the learned counsel for the Revenue, this writ petition stands disposed of as infructuous. However, there shall be no order as to costs.

s/d-
Assistant Registrar (CS-IV)

//True Copy//

Sub-Assistant Registrar

To

1. The Secretary
Government of Tamil Nadu
Commercial Taxes & Registration Dept.
St. George Fort, Chennai 600 009.
2. The Commissioner of Commercial Taxes
Government of Tamil Nadu
Greens Road, Chennai 600 006.
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+1 CC to Spl. Govt. Pleader(T), sr 6364
+1 CC to Mr. R. Mohan, Advocate sr 6211

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KJI (CO)
sp/20/2