

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.08.2017

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.8063 of 2006
and
W.P.M.P.No.8986 of 2006

M/s. Flower Land
rep. by its Partner, Ms. Doulat. ...Petitioner
Coimbatore.

Vs.

1. The State of Tamil Nadu,
rep. by its Secretary to Govt.
Department of Commercial Taxes and
Religious Endowments,
Fort St.George, Chennai - 600 009.
2. The Commercial Tax Officer,
Mettupalayam Road Circular,
Coimbatore. ...Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Declaration, to declare that Sl. No.8 of Part G to the first schedule to the Tamil Nadu General Sales Tax Act, 1959 as introduced by the Tamil Nadu Act, 22 of 2002 as it stood between 27.03.2002 and 30.06.2002, as ab initio void and ultra vires Articles 14, 265, 286, 301, and 304 (a) of the Constitution of India.

For Petitioner : M/s. R. Hemalatha

For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard M/s. R. Hemalatha learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondent.

2. The petitioner has filed this Writ Petition, seeking for issuance of a Writ of Declaration, to declare that Sl. No.8 of Part G to the first schedule to the Tamil Nadu General Sales Tax Act, 1959 as introduced by the Tamil Nadu Act, 22 of 2002 as it stood between 27.03.2002 and 30.06.2002, as ab initio void and ultra vires Articles 14, 265, 286, 301, and 304 (a) of the Constitution.

3. The Hon'ble Division Bench of this Court has upheld the validity of the afore said provision, in the decision rendered in the case of (M/s. Sony India Pvt. Ltd., Vs. Commercial Tax Officer and another) and that decision was not disturbed by the Hon'ble Supreme Court, in Civil Appeal Nos.1591-1592 of 2009, dated 05.03.2009. In the light of the same, this Writ Petition stands dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary to Govt.
Department of Commercial Taxes and
Religious Endowments,
Fort St. George, Chennai - 600 009.
2. The Commercial Tax Officer,
Mettupalayam Road Circular,
Coimbatore.

+1cc to Mr.R.Hemalatha, Advocate, S.R.No.54791

+1cc to the Special Government Pleader(Taxes), S.R.No.54986

Writ Petition No.8063 of 2006

VGI (CO)
GN(20/10/2017)