

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.09.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.20301 of 2007 & M.P.No.1 of 2007

M/s.India Industrial Garment Machines  
Pvt. Limited, No.43/16, Fourth Street,  
Gandhi Nagar, Avinashi Road, Tirupur. ... Petitioner

Vs.

- 1.The State of Tamil Nadu, Rep. by  
The Secretary to Government,  
CT & RE Department,  
Fort St. George, Chennai-600 009.
- 2.The Special Commissioner &  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai-600 005.
- 3.The Commercial Tax Officer,  
Tirupur North, Tirupur. .... Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration, declaring G.O.Ms.No.528 (Commercial Taxes & Religious Endowments (B2) Department) dated 21.11.1997, as illegal and ultra vires Section 4-E of the Tamil Nadu General Sales Tax Act, 1959.

For Petitioner : Mr.B.Raveendran  
For Respondents : Mr.K.Venkatesh,  
Government Advocate

O R D E R

Heard Mr.B.Raveendran, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate for the respondents.

2.In this writ petition, the petitioner seeks for issuance of a Writ of Declaration to declare the G.O.Ms.No.528 (Commercial Taxes & Religious Endowments (B2) Department) dated 21.11.1997, as illegal and ultra vires Section 4-E of the Tamil Nadu General Sales Tax Act, 1959.

3.At the time when the writ petition was entertained, though interim order was granted, by efflux of time, nothing would survive for consideration.

4.Accordingly, the writ petition is closed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

abr

To

1. The Secretary to Government,  
The Government of Tamil Nadu,  
CT & RE Department,  
Fort St. George, Chennai-600 009.
2. The Special Commissioner &  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk, Chennai-600 005.
3. The Commercial Tax Officer,  
Tirupur North, Tirupur.

+1cc to Mr.B.Raveendran, Advocate Sr. 69193

W.P.Nos.20301 of 2007

AR(IV)  
VR(25/10/2017)

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