

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.10.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.49722 of 2006 and
M.P.No.1 of 2006

Tvl.Jupiter Jewel Tech,
No.2, Sathya Moorthy Colony,
Anna Nagar, Chennai - 600 040.

... Petitioner

Vs.

1.The Commercial Tax Officer,
Amaindakarai Assessment Circle,
3rd Floor, Kuralagam Annexe,
Chennai - 600 108.

2.The State of Tamil Nadu,
Rep. By Secretary to Government,
Department of Commercial Taxes
And Religious Endowments,
Fort St. George, Chennai - 9.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Declaration declaring that the provisions of the Tamil Nadu on Luxuries (Amendment) Act, 2002 - Act No.24 of 2002 and in particular Section 2(hhc), 2(hhd), 2(iiia), 2(j) and Section 4BB, read with the schedule therein, are unconstitutional and ultra vires Article 246(1), Serial No.92-A and 92-B of the Union List and Articles 269, 286, 301 and 304(b) of the Constitution of India, besides being repugnant to each other and vague and unworkable, and violative of Article 226 of the Constitution of India.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

The learned counsels on either side fairly agree that the issue involved in this writ petition is squarely covered by the decision of the Hon'ble Supreme Court in M/s.Godfrey Philips India Ltd and another V. State of U.P. and others [(2005) 4 RC 186]. This decision was followed by the Hon'ble Division Bench of this Court in W.P.Nos.15622 to 15626 of 1999 dated 10.03.2005.

2.Following the above decisions, the Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

ASST. REGISTRAR

/TRUE COPY/

SUB ASST. REGISTRAR

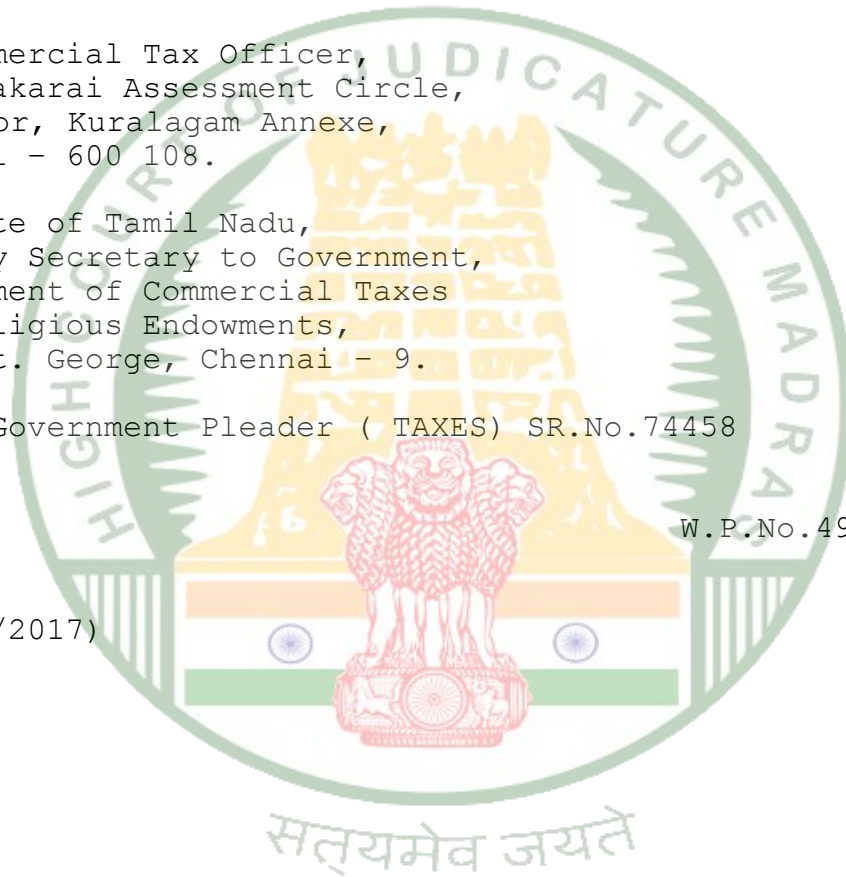
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+1 CC to Government Pleader (TAXES) SR.No.74458

W.P.No.49722 of 2006

VC (16/11/2017)



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