



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.04.2017

CORAM:

WEB COPY

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MR.JUSTICE P.VELMURUGAN

W.P.(MD) No.13173 of 2014
and
M.P. (MD).No. 1 & 2 of 2014

Best Recreation Club,
Rep by its Secretary
V.Pandivel,
S/o.Velu
150, Alagarkovil Main Road,
Thallakulam, Madurai.

... Petitioner

-vs-

1. The State of Tamil Nadu,
Represented by the Secretary to Government,
Department of Commercial Taxes,
Fort. St. George,
Chennai - 600 009

2. The Commissioner of Commercial Taxes,
Commercial Taxes Department and
Registration Department,
Ezhilagam, Chepauk,
Chennai - 600 005

3. The Assistant Commissioner (Excise),
Commercial Taxes Department,
Madurai District.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a writ of declaration to declare that G.O.Ms.No.47, dated 27.03.2012 issued by the 1st respondent which has amended Entry 1 and 2 and explanation - I of the Second Schedule of the Act as void and unconstitutional insofar as the petitioner is concerned.

For Petitioner : Mr.T.Antony Arul Raj
For Respondents : Mr.R.Karthikeyan
Addl. Govt. Pleader

**ORDER****[Order of the Court by T.S.SIVAGNANAM, J.]**

The prayer in this writ petition is for issuance of a writ of declaration to declare the Government order in G.O.Ms.No.47, Commercial Taxes and Registration (B1) Department, dated 27.03.2012 issued by the first respondent, which has amended the entries 1 and 2 and explanation - I of the Second Schedule of the Act, as void and unconstitutional insofar as the petitioner is concerned.

2. Following the decision of the Honourable First Bench in **Hotel & Bar (FL.3) Association of Tamil Nadu (HOBAT) v. The Secretary to Government (DB)**, reported in **2015 (2) CWC 105**, the writ petition is dismissed. No Costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (RTI)

/True Copy/

Sub Assistant Registrar

To:

1. The Secretary to Government,
Department of Commercial Taxes,
Fort. St. George,
Chennai - 600 009.
2. The Commissioner of Commercial Taxes,
Commercial Taxes Department and
Registration Department,
Ezhilagam, Chepauk,
Chennai - 600 005.
3. The Assistant Commissioner (Excise),
Commercial Taxes Department,
Madurai District.

+ 1 CC TO Mr.T.ANTONY ARUL RAJ, ADVOCATE IN SR No. 50053

SKM/KRK

TE/MR/SAR-II : 17/04/2017 : 2P/5C

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