



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.03.2017

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
AND

THE HONOURABLE MR.JUSTICE P.VELMURUGAN
W.P.(MD) No.3486 of 2014 &
M.P.(MD) .Nos.1 & 2 of 2014

V.P.V.Mohan
S/o.V.P.Vadivel Asari,
Licensee,
Hotel V.P.V.,
No.590/1, Moongil Kollai Street,
Kumbakonam Town and Taluk,
Thanjavur District.

...Petitioner

Vs.

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

2.The Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai-600 009.

3.The Commercial Tax Officer,
Srivilliputtur,
Virudhunagar District.

...Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India to issue Writ of Declaration declaring that G.O.Ms.No.47, dated 27.03.2012 issued by the first respondent which has amended Entry 1 and 2 and explanation-I of the second schedule of the Act as void and unconstitutional is so far as the petitioner is concerned.

For Petitioner	: No appearance
For Respondents	: Mr.R.Karthikeyan Additional Government Pleader

O R D E R

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



respondent which has amended Entry 1 and 2 and explanation-I of the second schedule of the Act as void and unconstitutional is so far as the petitioner is concerned.

2. Mr.R.Karthikeyan, learned Additional Government Pleader, appearing for the respondents pointed out that the prayer in the writ petition is squarely covered by the decision of the Hon'ble Division Bench of this Court in Hotel & Bar (FL.3) Association of Tamil Nadu (HOBAT) v. The Secretary to Government, Commercial Taxes Department, Fort St.George, Chennai, reported in 2015(2) CWC 105, wherein identical prayer was sought for challenging the constitutionality of the Amendment Act No.25 of 2012 Entry 2 of Second Schedule and Explanation No.1 of the Tamil Nadu Value Added Tax Act, 2006. Thus, following the above referred decision, the writ petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CSIII)

/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,
Ezhilagam, Chepauk,
Chennai-600 009.
- 3.The Commercial Tax Officer,
Srivilliputtur,
Virudhunagar District.

+1 CC TO SPECIAL GOVERNMENT PLEADER SR NO.17017

jikr

MAS/SV-MMS/SAR3:10.04.2017:2P-5C

ORDER MADE IN
W.P. (MD) No.3486 of 2014 &
M.P. (MD) .Nos.1 & 2 of 2014
22.03.2017