



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.04.2017

CORAM:

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

WP.(MD) No.4260 of 2014
and
M.P.(MD) No.1 of 2014

The Managing Director,
Hotel North Gate (P) Ltd.,
No.23, A.Pattaraikara Street,
Alagarkovil Road,
Madurai - 625 002.

... Petitioner

-vs-

The Deputy Collector/District Manager,
TASMAC Ltd.,
Madurai North
Madurai.

... Respondent

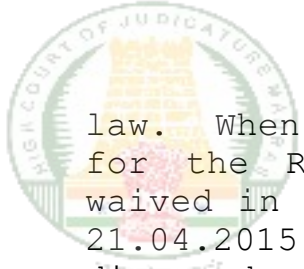
PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari, to call for the records in pursuant to the impugned order dated 31.12.2013 in Na.Ka.No.257/2013/A on the file of the respondent and quash the same.

For Petitioner : Mr.S.Madhavan
For Respondent : Mr.M.Muniasamy

O R D E R

The petitioner in the writ petition is a Hotel and they have challenged a demand issued by the respondent for payment of sales tax based upon an amendment, which was made to the Tamil Nadu Value Added Tax Act with retrospective effect from 01.04.2013.

2.In the Principal Bench, the South India Hotels and Restaurants Association had filed writ petition in W.P.No.995 of 2014, seeking for a declaration to declare Section 1(2)(b) of the Tamil Nadu Value Added Tax (5th Amendment) Act, 2013, insofar as it relates to the members of the said Association is concerned as arbitrary, unjust, illegal, unconstitutional and unenforceable in



law. When the case came up before the Division Bench, the counsel for the Revenue submits that the retrospective demands stands waived in view of the Notification issued by the Government dated 21.04.2015. Recording the same, the said writ petition was disposed of.

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3.The learned counsel for the respondent TASMAL represented that the petitioner has challenged only the demand and has not sought for any of declaration in this petition.

4.However, the demand is on account of the retrospective operation of the letter pursuant to the 5th Amendment Act, 2013. In the light of the new notification of the Government dated 21.04.2015. Therefore, the demand made on the petitioner is unsustainable.

5.Accordingly, this writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (Writs)

/True Copy/

Sub Assistant Registrar

To:

The Deputy Collector/District Manager,
TASMAL Ltd.,
Madurai North
Madurai.

ARUL

TE/RSK : 02/05/2017 : 2P/2C

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