

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.04.2018

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

**W.P.No.8263 of 2006
And
W.P.M.P.No.9194 of 2006**

Madan Mobiles
Rep. by its Prop.C.Sapna

... Petitioner

Vs.

1.The Commercial Tax Officer (Rural)
Commercial Tax Office,
Vellore,
Vellore District.

2.The State of Tamil Nadu
represented by the
Secretary to Government
Department of Commercial Taxes
and Religious Endowments,
Fort St.George,
Chennai – 600 009.

3.Union of India, represented
by the Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to

issue a Writ of Declaration declaring that the second respondent state of Tamil Nadu and its Officers and agents are incompetent either to legislate for or impose and realise a sales tax under any power conferred under serial No.5 List II of the Seventh schedule to the Constitution of India, on the services provided by cellular Mobile Telephone service providers, operating under the licence issued by the Department of Telecommunications, Ministry of Communications, Government of India, under Section 4 of the Indian Telegraph Act, 1885, directly or through their distributors or agents like the petitioner by way of airtime charges, pre-paid or post paid subscription, SIM Card charges, Activation or processing Fee embedded in the stater pack or pre-paid packages, and that resultantly the demands and notices requiring payment of such taxxes under the provisions of the Tamil Nadu General Sales Tax Act 1959, are ultra vires Article 265, 269 (3) 286 and 366 (29-A) and violation of Articles 14, 19(1) (g) and 300A of the Constitution of India.

For Petitioner : Mr.P.Krishnan

ORDER

The learned counsel appearing for the petitioner seeks the permission of this Court to withdraw this writ petition and has also made an endorsement to that effect in the bundle.

2. Recording the endorsement made by the learned counsel appearing for the petitioner, this writ petition is dismissed as withdrawn. No costs. Consequently, the connected miscellaneous petition is also closed.

10.04.2018

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Speaking Order/ Non Speaking Order

Index: Yes/ No

Internet: Yes/ No

To

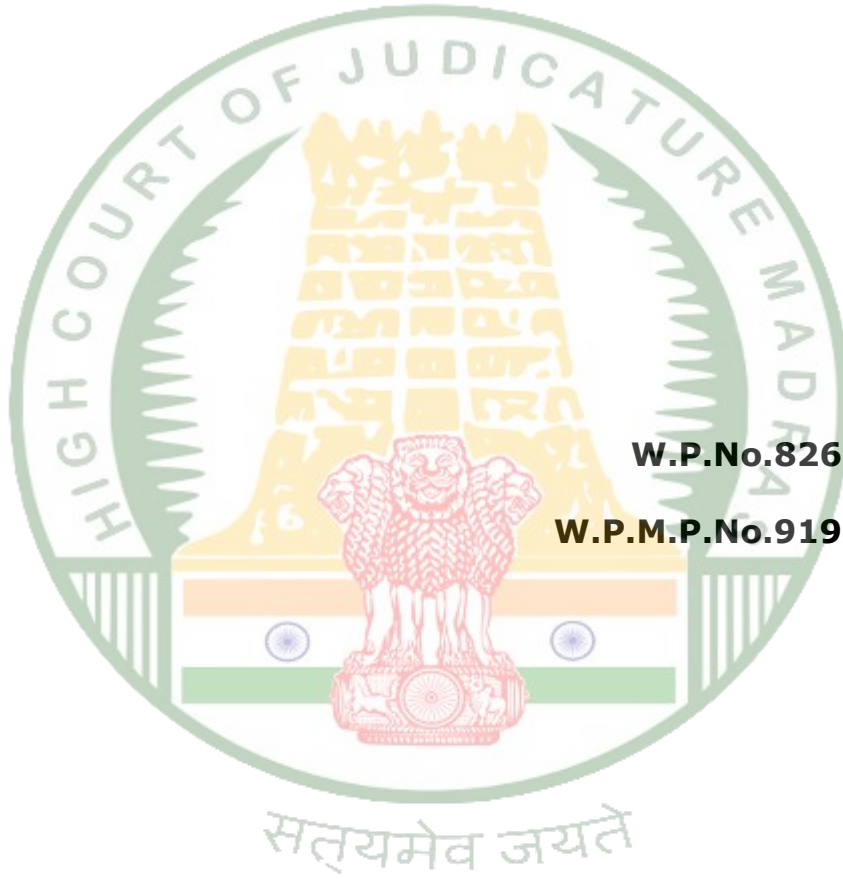
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M.DHANDAPANI,J.

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