



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.02.2018
CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
AND
THE HONOURABLE MRS.JUSTICE S.RAMATHILAGAM

W.P. (MD).No.15072 of 2014
and
M.P. (MD).No.2 of 2014

- 1.Hotel Visaka
rep by its Partner,
Palpandi Nagar, Tuticorin
- 2.Hotel Johny International
represented by its Director,
J.U.Fernando,
S/o.S.P.Fernando,
Hotel Johny International Pvt Ltd.,
264, V.E.Road,
Tuticorin District.
- 3.Hotel Sugam,
Represented by its Partner,
J.Vandhana Inigo,
D/o.Joseph Sugwetha,
207 V.E.Road,
Tuticorin District.
- 4.The Society Bar,
Represented by its Proprietor,
S.Radha Krishnan,
S/o.K.Sankara Narayanan,
14, 15th street,
Toovey Puram,
Tuticorin District.
- 5.DSF Grand Plaza Private Limited,
Rep by its Administrative Manager,
R.Dinesh Kumar,
S/o.K.Ravichandran,
112, Narayanamadam Street,
Virudhunagar.
- 6.Hotel Thilak,
Rep by its Managing Director,
G.Thilaga Chandran,
S/o.Gangai Adithan,
45A, Etayapuram, Tuticorin.



7.A.G.Restaurant,
Rep by its Proprietor,
P.Angamuthu,
S/o.V.Paramasivam,
Rajiv Nagar,
Kovilpatti,
Tuticorin.

8.A.G.Plaza,
Rep by its Proprietor,
P.Angamuthu,
S/o.V.Paramasivam,
Rajiv Nagar, Kovilpatti,
Tuticorin.

... Petitioners

Vs.

1.The Government of Tamil Nadu,
Rep by tis Secretary,
Commercial Taxes and Registration Department,
St.George Fort,
Chennai-600 009.

2.The Commissioner of Commercial Taxes,
Government of Tamil Nadu,
Greams Road,
Chennai-600 006.

3.The Managing Director,
TASMAC ltd.,
C.M.D.A.Tower 4th Floor,
No.8, Gandhi-Irwin Road,
Egmore, Chennai-600 008.

... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, declaring Section 1(2)(b) of the Tamil Nadu Value Added Tax (5th Amendment) Act, 2013, as published in the Tamil nadu Government Gazette No.329 dated 08.11.2013 in so far as it relates to the members of the petitioner's Association is concerned, as arbitrary, unjust, illegal, unconstitutional and unenforceable in law.

For Petitioner
For R1 & R2
For R3

: Mr.T.Lajapathi Roy
: Mr.V.R.Shanmuganathan
Spl. Government Pleader
: Mr.B.Jameel Arasu

O R D E R

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

The learned counsel for the petitioner submitted that the prayer that has been sought for in this writ petition has become infructuous and he has also made an endorsement to that effect.

2.In view of the above, this writ petition is dismissed as infructuous. No costs. Consequently, the connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar(C.O)

/True Copy/

Sub-Assistant Registrar

To

1.The Secretary, The Government of Tamil Nadu,
Commercial Taxes and Registration Department,
St.George Fort,
Chennai-600 009.

2.The Commissioner of Commercial Taxes,
Government of Tamil Nadu,
Greens Road, Chennai-600 006.

+One cc to Mr.T.Lajapathi Roy, Advocate, SR.No.50020

+One cc to M/s.B.Jameel Arasu, Advocate, SR.No.49967

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RL/5C/3P/CVC/SAR1/2/3/2018

W.P. (MD) .No.15072 of 2014
and

M.P. (MD) .No.2 of 2014
20.02.2018