

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.1232 and 1233 of 2013  
and  
M.P.Nos.3 and 3 of 2013

The Master Club

Rep. by its Proprietor,  
Mr.K.P.Krishnaswamy,  
No.86/1, R.No.26/2011,  
Kalaighar nagar,  
Thandam Palayam,  
Erode District.

... Petitioner in W.P.No.1232 of 2013

M/s.Kongu Bar & Hotels

Rep. by its Proprietor,  
Mr.K.P.Krishnaswamy,  
Masinagudi,  
Nilgiris District.

... Petitioner in W.P.No.1233 of 2013

Vs

1. The State of Tamil Nadu,

Rep. by its Secretary to Government,  
Department of Commercial Taxes,  
Fort St. George,  
Chennai.

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

... Respondents 1 & 2 in both WPs

3. The Commercial Tax Officer,  
Commercial Taxes Department,  
Gudalur.

... Respondents No.3 in WP. 1232/13

4.The Commercial Tax Officer,  
Commercial Taxes Department,  
Nasinagudi, Nilgiris District.

... R3 in WP.No. 1233 of 2013

Common Prayer: Writ Petition filed under Article 226 of the  
Constitution of India to pass an order of Writ of Certiorarified  
Mandamus, calling for the records of impugned notification in

G.O.Ms.47/27.03.2012 w.e.f. 01.04.2012 issued by the 1st respondent which has brought about an amendment to entry 1 and 2 of second schedule of the Act and quash the same, insofar as the petitioners' Hotels are concerned, and consequently direct the 3rd respondent in respective WPs, to refund the amount paid by the petitioner as per the impugned notification.

For Petitioner : Mr.P.Chandrasekar  
in both W.Ps.

For Respondent : Mr.V.Haribabu  
in both W.Ps. Additional Government Pleader

COMMON ORDER

Today, when the matters are taken up for consideration, the learned counsel for the petitioners in both writ petitions seeks permission of this Court to withdraw the writ petitions. He has also made an endorsement to that effect.

2. Recording the submission and the endorsement made by the learned counsel for the petitioners, the writ petitions are dismissed as withdrawn. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Deputy Registrar (CJ Conf)

//True Copy//

Sub Assistant Registrar

vum

To

1. The Secretary to Government,  
Department of Commercial Taxes,  
Fort St. George,  
Chennai.
2. The Commissioner of Commercial Taxes,  
Commercial Taxes Department,  
Ezhilagam, Chepauk,  
Chennai.
3. The Commercial Tax Officer,  
Commercial Taxes Department,  
Gudalur.

4.The Commercial Tax Officer,  
Commercial Tax Department,  
Masinagudi, Nilgiris District.

+1cc to the Government Pleader, S.R.No. 53503

+1cc to the Special Government Pleader(Taxes), S.R.No. 52992

W.P.Nos.1232 and 1233 of 2013  
and M.P.Nos.3 and 3 of 2013

RSI (CO)  
GN(23/07/2019)



WEB COPY