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W.P(MD)Nos.14745 of 2014 & etc., batch

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **18.12.2019**

CORAM:

THE HONOURABLE MR.JUSTICE A.P.SAHI, CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE SUBRAMONIUM PRASAD

W.P.[MD]Nos.14745, 15036 to 15042 of 2014

and

connected miscellaneous petitions

M/s.Tvl. Hotel Subra Tower,
Rep by Proprietor K. Sathya Narayanan,
54, New Street, Karur - 001.

... Petitioner in WP(MD)No. 14745 of 2014

M/s Tvl .K.V.R. Hotels
Rep. by Proprietor V.R. Venkatesh 123 Jawahar Bazaar,
Karur 639 001

... Petitioner in WP(MD)No. 15036 of 2014

M/s. Tvl. Hotel Hemala, Rep by Proprietor M. Ravi,
No. 9, Police Lane Street, Karur- 001

... Petitioner in WP(MD)No. 15037 of 2014

M/s Tvl .Hotel Padma
Rep. by Proprietor T. Govindaraj,
159, Covai Main Road, Vaiyapuri Nagar, 123 Karur -639 002.

... Petitioner in WP(MD)No. 15038 of 2014

M/s Tvl Hotel Adithya,
Rep. by Managing Partner P.Kandasamy,
No.219-A/b/c Trichy Main Road, Gandhigrammam,
Karur 639 004

... Petitioner in WP(MD)No. 15039 of 2014

M/s. Tvl. Aarthi Hotels,
Rep by Proprietor T. Chokkalingam,
No. 37, West Pradheshanam Road,
Next to Thinnapa Theatres, Karur- 002.

... Petitioner in WP(MD)No.. 15040 of 2014

M/s Tvl .Hotel Pon Amutha
Rep. by Proprietor K.G. Raajesh Krishna,
S/o.T. Govinda Raj, 37,38, Old Bye Pass Road, Karur-639 001.

... Petitioner in WP(MD)No. 15041 of 2014

M/s Tvl Hotel Annapoorna
Rep. by Proprietor K.Sengottuvel,
D.No. 83-84, New Bye Pass Road, Salem Nh 7 Main Road,
Karur

... Petitioner in WP(MD)No. 15042 of 2014



Vs.

1.State rep. by Secretary to Government,
Commercial Taxes & Registration Department,
Fort St. George,
Chennai - 600 009.

2.Commercial Tax Officer,
Karur North Assessment Circle,
Karur.

3.Tamil Nadu State Marketing Corporation Ltd., (TASMAC),
Rep. by its Chairman & Managing Director,
CMDA Tower, 4th Floor,
No.8, Gandhi Irwin Road, Egmore,
Chennai - 600 008.

4.The District Manager,
Tamil Nadu State Marketing Corporation Ltd.,
(TASMAC), Karur District.

: Respondents

COMMON PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, praying for a Writ of Declaration, declaring the amended Entry 2 of the Second Schedule and the explanation to this Entry of Tamil Nadu Value Added Tax Act, 2006 as amended and published in G.O.Ms.No.47 of Commercial Taxes and Registration (b1) dated 27.03.2012 as this levy of sales tax at the third stage of sales and also giving preferential treatment to another dealer TASMAC Limited of the same trade is ultra virus, unconstitutional.

For Petitioners : Mr.A.Thiyagarajan

For Respondents 1&2 : Mrs.S.Srimathy
Special Government Pleader

For Respondents 3 & 4 : Mr.H.Arumugam
[In all Writ Petitions]

COMMON ORDER

[Order of the Court was made by **The Hon'ble Chief Justice**]

The present batch of Writ Petitions raise a challenge to the levy of sales tax on the ground that preferential treatment to TASMAC had been given and therefore, the action taken is unconstitutional.

2. It has been pointed out by learned Counsel for the State that the said issue now has been concluded by the Division Bench of this Court in the case of **Hotel & Bar (Fl.3) Association of Tamil Nadu (HOBAT) Vs. Secretary to Government, Commercial Taxes Department and others** reported in (2015) 2 CWC 105.



3. Having perused the said judgment, we see no reason to take a different view in the matter as the issue raised stands concluded by the aforesaid Division Bench judgment in the case of **Hotel & Bar (supra)** .

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4. Accordingly, these Writ Petitions stand dismissed. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (AS)

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Sub Assistant Registrar(CS)

MR/RSB

To

- 1.Secretary to Government,
State of Tamil Nadu,
Commercial Taxes & Registration Department,
Fort St. George,
Chennai - 600 009.
- 2.Commercial Tax Officer,
Karur North Assessment Circle,
Karur.
- 3.The Chairman & Managing Director,
Tamil Nadu State Marketing Corporation Ltd., (TASMAC),
CMDA Tower, 4th Floor,
No.8, Gandhi Irwin Road, Egmore,
Chennai - 600 008.
- 4.The District Manager,
Tamil Nadu State Marketing Corporation Ltd.,
(TASMAC), Karur District.

+1 CC to SPL.GP (SR-106025[F] dated 19/12/2019)

+1 CC to Mr.H.ARUMUGAM, Advocate (SR-106187[F] dated 20/12/2019)

COMMON ORDER MADE IN
W.P. [MD]Nos.14745, 15036 to 15042 of 2014
18.12.2019

VB (03.01.2020) 3P 7C