IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2020

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.NO.43515 OF 2006
AND
M.P.NO.1 OF 2006

P.M.P. Steels Rolling Mills (Madras) Ltd.,
represented by its Director,
P.Muthusamy, 487, Mint Street,
Chennai – 600 003. ... Petitioner

Vs.

1. The Commercial Tax Officer (FAC),
Park Town II Assessment Circle,
Chennai.

2. The State of Tamil Nadu,
Reb.by the Secretary to Government,
Department of Commercial Taxes and Religious Endowments, Fort St.George, Chennai-9.
... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration, declaring that Section 10 (2) of the Tamil Nadu General Sales Tax Act, 1959 as substituted by Tamil Nadu Act No.60 of 1997 as ultra vires sections 14 and 15 of the Central Sales Tax Act, 1956 and void Article 286 of the constitution of India and unenforceable.

For Petitioner : Mr.N.Inbarajan

For Respondent : Mr.Hariharan, AGP (T)

O R D E R

When the matter was taken up for consideration, the learned counsel for the petitioner, on instructions, submitted that the relief sought for herein has become infructuous and hence, nothing survives for adjudication in this writ petition.

2.In view of the above submission made by the learned counsel for the petitioner, this writ petition is dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Commercial Tax Officer (FAC),
   Park Town II Assessment Circle,
   Chennai.

2. The Secretary to Government of Tamil Nadu,
   Department of Commercial Taxes and
   Religious Endowments,
   Fort St.George, Chennai-9.

W.P.No.43515 of 2006
and M.P.No.1 of 2006

VBA(CO)
CS/08/07/2020