IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.09.2020

CORAM :

The Hon'ble Mr.A.P.SAHI, THE CHIEF JUSTICE

AND

The Hon'ble Mr.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.34720 of 2005

Nestle India Limited
Rep. by its Branch Administration
Executive, Rajavenkatasubramaniam,
769, Anna Salai, Chennai 600 002. .. Petitioner

-vs-

1.The Assistant Commissioner (CT),
Fast Track Assessment Circle-IV,
PAPJM Buildings, IV Floor,
Greams Road, Chennai 600 006.

2.The Deputy Commissioner (CT),
Chennai (South) Division,
PAPJM Buildings, II Floor,
Greams Road, Chennai 600 006.

3.The Joint Commissioner (CT),
(Revision Petition), Office of the
Commissioner of Commercial Taxes,
Chepauk, Chennai 600 005. .. Respondents

Petition filed under Article 226 of the Constitution of India praying for issue of Writ of Declaration declaring G.O.Ms.No.231/(CT)/dated 10.11.1999 - SRO No.A/78(a)/99 Gazette dated 10.11.1999 issued under Rules 18(2) of the Tamil Nadu General Sales tax Rules 1959, inserting the words “the return for each month in respect of the dealer whose taxable turnover in the preceding years in two hundred crores of rupees and above, shall be submitted so as to reach the assessing authority on or before the 12th of the succeeding month” as beyond the powers conferred under section 13(2) and section 53 of the Tamil Nadu General Sales Tax Act 1959 and arbitrary and violative of articles 14 and 19(1) (g) of the Constitution of India.

For Petitioner : Mr.N.Prasad

For Respondents : Mr.Mohamed Shafiq
Spl. G.P. (Taxes)
Assisted by Mrs.Dhana Madhri, Govt. Advocate

ORDER

(Order of the Court was made by The Hon'ble Chief Justice)

Mr.Prasad, learned counsel for the petitioner states that the prayer made in this writ petition is to declare the Government Order dated 10.11.1999 issued under Rule 18(2) of the Tamil Nadu General Sales Tax Rules, 1959, inserting the words " the return for each month in respect of the dealer whose taxable turnover in the preceding years in two hundred crores of rupees and above, shall be submitted so as to reach the assessing authority on or before the 12th of the succeeding month" as beyond the powers conferred under Section 13 (2) and Section 53 of the 1959 Act, being arbitrary and violative of Articles 14 and 19 (1)(g) of the Constitution of India. He submits that this prayer is not being pressed.

We, therefore, consign this writ petition to records. No costs.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

sra

To

1.The Assistant Commissioner (CT),
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EV(CO)
GMY(22/10/2020)