

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.7164 of 2014
and M.P.No.1 of 2014

Mandaveli Gangai Recreation Centre
rep. by its Secretary Arun Kumar Bhoopalan,
Old No.110, New No.128, II Floor,
Santhome High Road, Mylapore,
Chennai-600 028.

..Petitioner

-Vs-

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

2.The Managing Director,
Tamil Nadu State Marketing Corporation Ltd.,
CMDA Tower-II, IV Floor,
Gandhi Irvin Bridge Road, Egmore,
Chennai-600 008.

3.The Manager,
IMFS Deport-III,
Tamil Nadu State Marketing Corporation Ltd.,
Chennai (South) District,
Ambattur Unit-III,
Chennai-600 058.

..Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying to issue a writ of Certiorari, calling for the records pertaining to the impugned order dated 13.12.2013 made in R.C.No.1046/2013/A1/dated 13.12.2013 passed by the third respondent and to quash the same.

For Petitioner : Mr.R.Thiagarajan
For Respondent : Mr.P.Arumugarajan

Nos.1 & 2 Standing Counsel for TSMAC

For Respondent-3 : Mr.J.Pothiraj, SGP

O R D E R

Today, the matter is listed through Video Conference. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. Based on the revised price structure, the third respondent had retrospectively claimed the price revision for the arrears for the sale of liquor items between 01.04.2013 and 07.11.2014. Such a claim is based on the basis of the G.O.Ms.No.139, Commercial Taxes and Registration (B1) dated 08.11.2013.

3. The validity of the G.O.Ms.No.139 dated 08.11.2013 came up for consideration before the Hon'ble Division Bench of the Madurai Bench of Madras High Court in W.P.(MD) No.19910 of 2014 & etc batch. The Hon'ble Division Bench, had allowed the batch of Writ Petitions on 17.12.2019, by striking down the liability on the demand notices issued under G.O.Ms.No.139 dated 08.11.2013 for the period between 01.04.2013 and 07.11.2014.

4. The present impugned demand in R.C.No.1046/2013/A1/dated 13.12.2013 passed by the third respondent, is also effected for the period from 01.04.2013 to 07.11.2014 and in view of the orders passed by the Hon'ble Division Bench referred above, the present impugned order cannot be sustained.

5. In the light of the above observations, the impugned order in R.C.No.1046/2013/A1/dated 13.12.2013 passed by the third respondent is hereby set aside. Consequently, the Writ Petition stands allowed. Connected Miscellaneous Petition is closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

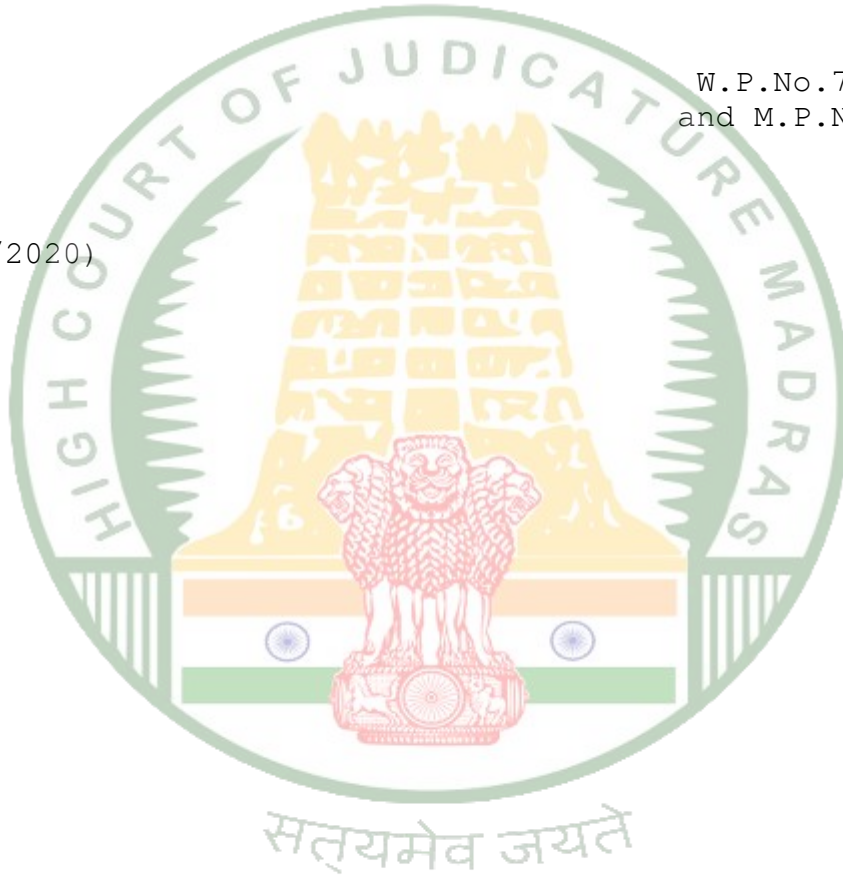
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CA (CO)
RV (04/09/2020)



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