



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:23.09.2021

CORAM :

THE HON'BLE MR.SANJIB BANERJEE,CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE P.D.AUDIKEVALU

W.P.NO.23677 OF 2012

M/s.Perumal Construction,
Rep. by its Proprietor-N.Vinayagam,
Vinayagar Koil Street, Reddiyur Village,
Ammoor-632 501, Walajah Taluk,
Vellore District.

.. Petitioner

Vs.

1. The State of Tamil Nadu
Rep. by The Secretary, Commercial
Taxes and Registration Department,
Fort St. George, Chennai-9.
2. The Commercial Tax Officer,
Ranipet, Vellore District.
3. The Commercial Tax Officer,
Enforcement Group-IV, Vellore.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring Rule 7(9) as brought out by Amendment to the Tamil Nadu Value Added Tax Rules 2007 by G.O.Ms.No.62 Commercial Taxes and Registration (B1) dated 06.05.2010 as inconsistent with Section 19 and the general scheme of assessment under Sections 20 21 and 22 of the Tamil Nadu Value Added Tax Act 2006 and further void as being arbitrary and irrational infringing the rights of the Petitioner under Articles 14 and 19(1)(g) and the resultant proposal to disallow the claim of Input Tax Credit as violative of Article 265 of the Constitution of India.

For the Petitioner : Ms.R.Hemalatha

For the Respondents : Ms.R.Anitha
Counsel for State



ORDER

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

Since the petitioner says that nothing survives of the petition, W.P.No.23677 of 2012 is dismissed as not pressed without going into the merits thereof.

There will be no order as to costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

sra

To:

1. The Secretary to Govt. of Tamil Nadu
Commercial Taxes and Registration Department,
Fort St. George, Chennai-9.
2. The Commercial Tax Officer,
Ranipet, Vellore District.
3. The Commercial Tax Officer,
Enforcement Group-IV, Vellore.

+1cc to the Government Pleader, S.R.No.49100

W.P.No.23677 of 2012

GJ(CO)
PM/28/09/2021