

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.12.2021

CORAM :

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
and
THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

Writ Petition No. 32927 of 2012
and
Miscellaneous Petition No. 1 of 2012

M/s. Arunachalam Timber Depot
represented by its Proprietor
No.1-A, Singavaram Road
Gingee - 604 202

.. Petitioner

Versus

1. The State of Tamil Nadu
represented by the Secretary
Commercial Taxes and Registration Department
Fort St. George, Chennai - 600 009
2. The Commercial Tax Officer
Gingee Assessment Circle
Gingee

.. Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a Writ of Declaration declaring Rule 7 (9) as brought out by Amendment to the Tamil Nadu Value Added 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, 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 Petitioner : Mr. P. Rajkumar

For Respondents : Mr. N.R.R. Arun Natarajan
Special Government Pleader (Taxes)
assisted by Mr. V. Prashanth Kiran
Government Advocate (Taxes)

ORDER

(Order of the Court was made by R. Mahadevan, J)

The learned counsel for the petitioner submits that he is not seeking the relief sought for in this writ petition. Therefore, he submitted that the writ petition may be dismissed as not pressed.

2. Recording the said submission of the learned counsel for the petitioner, this writ petition is dismissed as not pressed. No costs. Consequently, connected MP No. 1 of 2012 is closed.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary
The State of Tamil Nadu
Commercial Taxes and Registration Department
Fort St. George, Chennai - 600 009
2. The Commercial Tax Officer
Gingee Assessment Circle
Gingee

+1cc to the Special Government Pleader (Taxes), S.R.No.63756

WP No. 32927 of 2012

SSN(CO)
SU(03/01/2022)