



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.10.2021

CORAM :

THE HON'BLE MR.SANJIB BANERJEE, CHIEF JUSTICE

AND

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

WP NO.34487 OF 2014

Tvl.Deepa Machinery Manufacturers Pvt. Ltd.,
rep. by its Managing Director P.Jagadeesan,
No.28, SIDCO Industrial Estate,
Coimbatore - 641 021.

..Petitioner

Vs

1. The State of Tamil Nadu,
rep. by its Secretary,
CT & RE Department,
Fort St. George,
Chennai - 600 009.
2. The Assistant Commissioner (CT),
Podanur Assessment Circle,
CT Buildings,
Dr.Balasundaram Road,
Coimbatore - 641 018.

..Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration to declare Section 2(11) of the Tamil Nadu Value Added Tax Act, 2006 as discriminatory and ultra vires the Constitution of India and violative of Article 14, 301, 303 and 304 of Part XIII of the Constitution of India, in so far as it postulates the condition of capital goods being used "in the State" for the purpose of levy of tax at 4%.



WEB COPY

For the Petitioner : Mr.K.Soundararajan

For the Respondents : Mr.P.Muthukumar
State Government Pleader

ORDER

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

Since the petitioner does not wish to pursue the petition, WP No.34487 of 2014 is dismissed as not pressed.

2. Interim orders, if any, stand vacated.

MP No.1 of 2014 is closed. There will be no order as to costs.

Sd/-
Assistant Registrar(CS-VII)

// True Copy //

Sub Assistant Registrar

bbr

To

1. The Secretary,
State of Tamil Nadu,
CT & RE Department,
Fort St. George,
Chennai - 600 009.
2. The Assistant Commissioner (CT),
Podanur Assessment Circle,
CT Buildings,
Dr.Balasundaram Road,
Coimbatore - 641 018.

+1cc to Mr.K.Soundararajan, Advocate, S.R.No.51379

WP No.34487 of 2014

BS(CO)
RLP(07/10/2021)