BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Special Original Jurisdiction)

Thursday, the Eighteenth day of February Two Thousand and Twenty One

PRESENT

The Hon`ble Mr.Justice M.M.SUNDRESH
and
The Hon`ble Mrs.Justice S.ANANTHI

WMP(MD) Nos.2457 and 2458 of 2021
IN
WP(MD)No.3080 of 2021

THE KODAIKANAL GOLF CLUB,
REP. BY G.S.MANI, SECRETARY,
PAMBARPURAM, OBSERVATORY P.O.,
KODAIKANAL- 624103, DINDIGUL DISTRICT. ... PETITIONER IN BOTH THE PETITIONS

Vs

1 THE GOVERNMENT OF TAMIL NADU
REP. BY ITS PRINCIPAL SECRETARY,
DEPARTMENT OF COMMERCIAL TAXES,
FORT ST. GEORGE, CHENNAI- 600009.

2 THE COMMISSIONER OF COMMERCIAL TAXES,
COMMERCIAL TAXES DEPARTMENT, EZHILAGAM,
CHEPAUK, CHENNAI- 600005.

3 THE STATE TAX OFFICER,
COMMERCIAL TAXES DEPARTMENT,
KODAIKANAL ASSESSMENT CIRCLE,
KODAIKANAL.

4 THE COMMISSIONER OF PROHIBITION
AND EXCISE DEPARTMENT,
EZHILAGAM, CHENNAI. ... RESPONDENTS IN BOTH THE PETITIONS

Prayer in WMP(MD). 2457/ 2021 :

Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to Stay the operation of the definition in Sec.2(15)(ix) to Explanation I and Sec.2(33)(vi) to Explanation I of Tamilnadu Value Added Tax Act, 2006 pending disposal of the Writ Petition.

Prayer in WMP(MD). 2458/ 2021 :

To grant an order of Interim Injunction restraining the 3rd respondents 1 to 3 herein, their men or agents or anyone claiming upon them from in any way collecting tax pursuant to the definition in Sec.2(15)(ix) to Explanation I and Sec.2(33)(vi) to Explanation I of Tamilnadu Value Added Tax Act, 2006 pending disposal of the Writ Petition.

Prayer in WP(MD). 3080/ 2021 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Declaration declaring that the definition in Sec.2(15)(ix) to Explanation I and Sec.2(33)(vi) to Explanation I of Tamil Nadu Value Added Tax Act, 2006 are void, unconstitutional inoperative and unenforceable, and the recoveries pursuant there to are without authority of law and infringe Article 19(g) and 265 of the Constitution of India.

ORDER : These petitions coming up for orders on this day, upon perusing the petitions and the affidavits filed in support thereof and upon hearing the arguments of Mr.P.M.VISHNUVARTHANAN, Advocate for the petitioner in both the petitions and of Mrs.J.PADMAVATHI DEVI, Special Government Pleader on behalf of the Respondents in both the petitions, the court made the following order:-

Law is settled that there is a presumption towards the validity of enactment. In such view of the matter, we are not inclined to grant any interim order.

Accordingly, these petitions are closed.

sd/-
18/02/2021

/ TRUE COPY /

/ /2021
Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.

TO
1 THE PRINCIPAL SECRETARY,
THE GOVERNMENT OF TAMIL NADU
DEPARTMENT OF COMMERCIAL TAXES,
FORT ST. GEORGE, CHENNAI- 600009.

2 THE COMMISSIONER OF COMMERCIAL TAXES,
COMMERCIAL TAXES DEPARTMENT, EZHILAGAM,
CHEPAUK, CHENNAI- 600005.

3 THE STATE TAX OFFICER,
COMMERCIAL TAXES DEPARTMENT,
KODAIKANAL ASSESSMENT CIRCLE, KODAIKANAL.

4 THE COMMISSIONER OF PROHIBITION
AND EXCISE DEPARTMENT,
EZHILAGAM, CHENNAI.

ORDER IN
WMP(MD) Nos.2457 and 2458 of 2021
IN WP(MD)No.3080 of 2021
Date :18/02/2021

RR
MS/PN/SAR-1/23.02.2021/3P.5C