



WEB COPY

W.P. (MD) No. 20019 and 20992 of 2014

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.08.2021

CORAM

THE HON'BLE MR. JUSTICE R. SURESH KUMAR

W.P. (MD) Nos. 20019 and 20992 of 2014

and

W.M.P (MD) .Nos. 1 of 2014 and 1 of 2014

(Through Video Conference)

**W.P. (MD) No. 20019 of 2014:**

M/s. Virudhunagar Chamber of Commerce & Industry,  
Rep. by its Secretary  
Mr. V. R. Muthu .. Petitioner

-Vs-

The Principal Secretary/  
The Commissioner of Commercial Taxes,  
Chepauk, Chennai. .. Respondent

Prayer: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his letter No. Acts Cell-III/30911/2014 dated 17.10.2014 and quash the same as unlawful and invalid since it is contrary to section 12 of the TNVAT Act in so far as the clarification with regard to levy of purchase tax on pulses & grams exempt under section 15 of the TNVAT Act.

**W.P. (MD) No. 20992 of 2014:**

M/s. Virudhunagar Chamber of Commerce & Industry,  
Rep. by its Secretary  
Mr. V. R. Muthu .. Petitioner

-Vs-

The Principal Secretary/  
The Commissioner of Commercial Taxes,  
Chepauk, Chennai. .. Respondent

Prayer: Writ Petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his letter No. Acts Cell-III/30911/2014 dated 04.12.2014 and quash the same as unlawful and invalid.

**In both cases:**

For Petitioner : Mr. A. Satheesh Murugan

For Respondent : Mr. R. Suresh Kumar  
Government Advocate



**COMMON ORDER**

Mr.A.Satheesh Murugan, learned counsel appearing for the petitioner, on instructions, would submit that the petitioner wants to withdraw these writ petitions. Hence, he seeks such permission.

2.Recording the said submission made by the learned counsel for the petitioner, these writ petitions are dismissed as withdrawn. However, there shall be no orders as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CRL)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

PJL

**Note:**

In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate/litigant concerned.

To

The Principal Secretary/  
The Commissioner of Commercial Taxes,  
Chepauk, Chennai.

+2 CC to M/s.R.D.GANESAN, Advocate ( SR-26207,SR-26215  
[F] dated 12/08/2021 )

+1 CC to M/s.GP ( SR-26244[F] dated 13/08/2021 )

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RD(19.08.2021) 2P 5C