IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2022

CORAM

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

Writ Petition No.18758 of 2012

M/s.Anandha Stores
Rep. by its Proprietor
Now at 149, M.G.Road
Villupuram. .. Petitioner

Vs

1. The State of Tamil Nadu
   Rep. By the Secretary
   Commercial Taxes and Registration Department
   Fort St. George, Chennai-9

2. The Assistant Commissioner (CT)
   Villupuram I Asst Circle
   Villupuram ..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Declaration declaring that the Tamil Nadu Value Added Tax (Fourth Amendment) Act, 2011 [Act No.27 of 2011] as being clarificatory and/or declaratory in nature with retrospective operation from the introduction of the Amendment Act 49 of 2008 with effect from 18.06.2008.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.ANR.Arun Natarajan
Special Govt. Pleader (Taxes)

ORDER

[Order of the Court was made by R. MAHADEVAN, J.]

The prayer made in this writ petition is to issue a writ of Declaration declaring that the Tamil Nadu Value Added Tax (Fourth Amendment) Act, 2011 [Act No.27 of 2011] as being clarificatory and/or declaratory in nature with retrospective operation from the introduction of the Amendment Act 49 of 2008 (i.e.) from 18.06.2008.

2. The learned counsel for the petitioner submitted that the petitioner has already filed WP.No.18034 of 2012 seeking to quash the proceedings of the respondent in TIN No.33514680061/2009-2010 dated 25.05.2012; by order dated 27.07.2020, this Court, following the earlier decision of this court dated 03.10.2020 in W.P.Nos.9996 of 2012, 17314 of 2015, 3666 of 2012 and 21237 of 2011 [Tvl. Makkal Stores, rep. by its partner A.J. Issath & 3 others V. State of Tamil Nadu, rep., by the Secretary, Commercial Taxes and Registration Department, Fort St. George, Chennai-9 and others], wherein it was held that 'the amendment to Section 3(4) of the TNVAT Act would have to be applied retrospectively', disposed of the said writ petition, by setting aside the assessment order and remanding the matter back to the respondent for fresh consideration; and therefore, the petitioner is not pressing this writ petition.

3. In view of the submission so made by the learned counsel for the petitioner, this writ petition is dismissed as not pressed. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

nvsri

To

1. The Secretary State of Tamil Nadu,
   Commercial Taxes and Registration Department
   Fort St.George, Chennai-9

2. The Assistant Commissioner (CT)
   Villupuram I Asst Circle
   Villupuram

+1cc to the Special Government Pleader,(Taxes) S.R.No.3845

W.P.No.18758 of 2012

PL(CO)
CT 10/02/2022