



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2022

CORAM :

THE HON'BLE MR.MUNISHWAR NATH BHANDARI, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.10056 of 2022

M/s. Hotel Shri DRG Lifestyle
Rep. by its Partner
R.G.Chandrasekhar
No.565, 13/1, Sri DRG Complex
Palladam Main Road
Tiruppur.

..Petitioner

Vs.

1.State rep. by Secretary to Government
Commercial Taxes & Registration Department
Fort St. George
Chennai 600 009.

2.The Commercial Tax Officer
Tiruppur South
Tiruppur District.

3.Tamil Nadu State Marketing Corporation Ltd.
(TASMAC)
Rep. by its Chairman & Managing Director
CMDA Tower, 4th Floor
No.8, Gandhi Irwin Road, Egmore
Chennai 600 008.

4.The District Manager
Tamil Nadu State Marketing Corporation Ltd.
Tiruppur District.

..Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying for a writ of Declaration declaring the amended Entry 2 of the Second Schedule and the Explanation to this Entry of Tamil Nadu Value Added Tax Act, 2006 as amended and published



in G.O.Ms.No.47 of Commercial Taxes and Registration (b1) dated 27.03.2012 as this levy of sales tax at the third stage of sales and also giving preferential treatment to another dealer TASMAL Limited of the same trade is ultra vires and unconstitutional.

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For the Petitioner : Mr.T.Balaji

For the Respondents : Mr.Richardson Wilson
Addl. Government Pleader
for respondents 1 and 2

ORDER

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

Learned counsel for the petitioner submits that similar writ petitions have been dismissed by this Court and the matter is now pending before the Apex Court.

2. In view of the above, this writ petition is also dismissed and ordered to be governed by the order dated 31.03.2013 passed in the batch of writ petitions led by W.P.No.22072 of 2012. There will be no order as to costs. WMP No.9761 of 2022 is also dismissed.

Sd/-

Assistant Registrar (CO)

//True Copy//

Sub Assistant Registrar

kpl/drm

To

1.The Secretary to Government,
Commercial Taxes & Registration Department,
Fort St. George, Chennai 600 009.

2.The Commercial Tax Officer,
Tiruppur South,
Tiruppur District.



3.The Chairman & Managing Director,
Tamil Nadu State Marketing Corporation Ltd. (TASMAC)
CMDA Tower, 4th Floor,
No.8, Gandhi Irwin Road, Egmore,
Chennai 600 008.

4.The District Manager,
Tamil Nadu State Marketing Corporation Ltd.
Tiruppur District.

+lcc to Mr.A.Thiyagarajan, Advocate SR. No. 28983
+lcc to Special Government Pleader (Taxes) SR. No.29128

W.P.No.10056 of 2022

MG (CO)
PR (05/05/2022)