



WEB COPY



WMP.No.13462/2022

WMP.No.13462 of 2022
in
WP.No.10700 of 2022

R. MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

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

This petition has been filed to implead the proposed parties viz.,
(i) Union of India, Rep. by its Secretary, Minister of finance, Department of Revenue, North Block, New Delhi – 110 001 and (ii) State of Tamil Nadu, Rep.by its Principal Secretary, Commercial Tax Department, Ehilagam, Chepauk, Chennai – 600 005 as the respondents 2 and 3 in the aforesaid writ petition.

2. The learned counsel appearing for the petitioner submitted that since the writ petition has been filed challenging section 174(1)(vii) and Sections 174(2) & 174(3) as *ultra vires* the Constitution, it is necessary to implead the proposed parties as the respondents 2 and 3.



WMP.No.13462/2022

R. MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

msr

3. The learned counsel appearing for the respondent has no serious objection for ordering this petition.

4. Considering the facts and circumstances of the case and having regard to the submissions made by the learned counsel on either side, this petition is ordered as prayed for.

5. The registry is directed to carry out the necessary amendment in the writ petition.

[R.M.D., J.] [M.S.Q., J.]
24.06.2022

msr

WMP.No.13462 of 2022 in
WP.No.10700 of 2022