



WEB COPY



W.P.No.12779 of 1998

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 30.03.2023

CORAM

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

W.P.No.12779 of 1998
and W.M.P.No.19459 of 1998

The Madras High Court Staff Association
represented by its Secretary
T.L.Lakshmipathy
(Reg.No.269/95)

.. Petitioner

Vs.

1.State of Tamil Nadu represented by
its Secretary to Government,
Municipal Administration &
Water Supply Department,
Fort St.George, Chennai – 9.

2.State of Tamil Nadu represented by
its Secretary to Government,
Law Department,
Fort St.George, Chennai – 9.

3.The Registrar,
High Court, Chennai.

.. Respondents



W.P.No.12779 of 1998

Petition filed under Article 226 of the Constitution of India, praying

to issue a WRIT OF DECLARATION declaring that the provisions of the Tamil Nadu Tax on Professions, Trades, Callings and Employment Act 24 of 1992 (Tamil Nadu Act 24 of 1992) are not applicable to the members of the petitioner association, if necessary declaring in particular Section 3 of the said Act as ultravires and unconstitutional.

For Petitioner : Mr.V.Sivalingam
for Mr.S.Kamadevan

For RR1 & 2 : Mr.R.Shanmugasundaram
Advocate General assisted by
Mr.Sonu Sathish Kumar

For R3 : Mr.S.Haja Mohideen

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 provisions of the Tamil Nadu Tax on Professions, Trades, Callings and Employment Act 24 of 1992 (Tamil Nadu Act 24 of 1992) are not applicable to the members of the petitioner association, and if necessary,



W.P.No.12779 of 1998

declaring in particular, Section 3 of the said Act, as *ultravires* and unconstitutional.

2.When the matter was taken up for consideration, the learned Advocate General appearing for the respondents 1 and 2 submitted that subsequent to the filing of this writ petition, the aforesaid Tamil Nadu Act 24 of 1992 was repealed; and that, new Amendment Act of Tamil Nadu Act 59 of 1998 was introduced and the same was also published in the Government Extraordinary Gazette on 28.12.1998 and is in force till date. Therefore, according to the learned Advocate General, nothing survives for further adjudication herein.

3.Conceding to the aforesaid submissions made on the side of the respondent authorities, the learned counsel for the petitioner submitted that on 10.08.1998, this court has granted an order of interim stay without any timeline and the same still continues even today and hence, the members of the petitioner Association / employees of the High Court, have been under the interim protection from payment of professional tax. The learned



W.P.No.12779 of 1998

counsel further submitted that considering the huge amount involved, the members of the petitioner Association / employees of the High Court, may be granted liberty to submit a fresh representation seeking waiver of the arrears of professional tax payable by them or any other relief.

4.Recording the above, liberty is granted as prayed. If any such representation is filed, the same shall be considered and appropriate orders be passed, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner. Accordingly, this writ petition is disposed of. No costs. Connected W.M.P. is closed.

[R.M.D., J.] [M.S.Q., J.]
30.03.2023

nsd

Index: Yes / No

Speaking Order / Non-speaking Order

Neutral Citation : Yes / No

To

1.The Secretary to Government,
Municipal Administration &
Water Supply Department,
Fort St.George, Chennai – 9.

4/6



W.P.No.12779 of 1998

2.The Secretary to Government,
Law Department,
Fort St.George, Chennai – 9.

3.The Registrar,
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WEB COPY



W.P.No.12779 of 1998

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AND
MOHAMMED SHAFFIQ, J.

nsd

W.P.No.12779 of 1998

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