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W.P.No.8107/2012



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :: 10-01-2023

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

AND

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.8107 of 2012

Mahindra Lifespace Developers Ltd. ...

Petitioner

-VS-

1.The Assistant Commissioner (CT),
Anna Salai-II Assessment Circle,
'Sire Mansion', 621 Anna Salai,
Chennai-600 006.

2.The State of Tamil Nadu,
rep.by its Secretary, Commercial Taxes &
Registration Department (B1),
Fort St.George,
Chennai – 600 009. ...

Respondents

Writ Petition under Article 226 of the Constitution of India, praying for issuance of a writ of declaration, to declare Section 3 (i) of the Tamil Nadu Value Added Tax (Amendment) Act,2007, (Act 21 of 2007), by which the words "other than the dealer who purchases goods from outside the State or imports goods from outside the country" were inserted in Section 6 of the Tamil Nadu Value Added Tax Act,2006, as infringing



Article 14, besides being violative of Articles 245, 246 and Entry-54 List-II of the Seventh Schedule of the Constitution of India, 1950, and Articles 301 and 304 (a) of the Constitution of India.

For Petitioner : Mr.K.A.Parthasarathy,
for Mr.N.Inbarajan.

For Respondent : Mr.M.Venkateswaran,
Special Government Pleader.

ORDER

This Writ Petition has been filed, praying to declare Section 3 (i) of the Tamil Nadu Value Added Tax (Amendment) Act,2007, (Act 21 of 2007), by which the words "other than the dealer who purchases goods from outside the State or imports goods from outside the country" were inserted in Section 6 of the Tamil Nadu Value Added Tax Act,2006, as infringing Article 14, besides being violative of Articles 245, 246 and Entry-54 List-II of the Seventh Schedule of the Constitution of India, 1950, and Articles 301 and 304 (a) of the Constitution of India.

2. It is submitted by both the learned counsel for the petitioner and the State that the issue in question now stands resolved by an order of a Division Bench of this Court in a batch of cases in W.P.No.29096 of 2007, dated 31.03.2022, wherein, the lead case was M/s.LG Electronics India Pvt. Ltd. Though there is a reference to this matter in W.P.No.8107 of 2012 in the body of the said order, the cause title does not include the



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3. In any view, in view of the submissions made by both the learned counsel for the petitioner as well as the respondents, this Writ Petition also stands covered by the orders of this Court in the above referred batch.

4. Writ Petition stands dismissed accordingly. No costs.

Index : Yes/No

(S.V.N.,J.)

(M.S.Q.,J.)

Internet : Yes/No

10-01-2023

Speaking / Non-speaking Order

dixit

To

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