



WEB COPY



W.P.No.25733 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 31.08.2023

CORAM

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

W.P.No.25733 of 2023

Tvl. Hotel J.P Castle represented by
its Partner Sakthivel Rasu,
No.30-A, Old Poothar Theatre,
College Road, Sivasakthi Nagar,
Tiruppur District – 641 603.

.. Petitioner

Vs.

1.State represented by the Secretary to Government,
Commercial Taxes & Registration Department,
Fort St.George, Chennai – 600 009.

2.Commercial Tax Officer,
Tiruppur North 1 Circle, Tiruppur District.

3.Tamil Nadu State Marketing Corporation
Limited (TASMAC) represented 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 Limited,
Tiruppur District.

...Respondents



W.P.No.25733 of 2023

Petition filed under Article 226 of the Constitution of India, praying to issue 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.

For Petitioner : Mr.T.Balaji
For RR1 & 2 : Mr.M.Venkateswaran
Special Government Pleader
For RR3 & 4 : Mr.M.Sekar
for TASMAL

ORDER

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

The relief sought in this writ petition is to issue 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



W.P.No.25733 of 2023

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.

2. The learned counsel appearing for the petitioner submitted that this Court considering the similar prayer in W.P.No.10056 of 2022 passed an order on 26.04.2022, which reads as under:

“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.”

3. Following the aforesaid order, this writ petition stands dismissed. No costs.

[R.M.D., J.] [M.S.Q., J.]
31.08.2023

nsd

Index: Yes / No

Speaking Order / Non-speaking Order

Neutral Citation : Yes / No



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W.P.No.25733 of 2023

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

nsd

To

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

2.Commercial Tax Officer,
Tiruppur North 1 Circle, Tiruppur District.

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