



W.P.(MD) Nos.20590 and 20591 of 2013, 713,
714, 734, 735, 906, 1243 and 1244 of 2014

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.08.2023

CORAM:

THE HONOURABLE MR.JUSTICE S.S.SUNDAR

and

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

**W.P.(MD) Nos.20590 and 20591 of 2013, 713, 714, 734, 735, 906,
1243 and 1244 of 2014**

and

**W.M.P(MD)Nos.1 and 1 of 2013, 1, 1, 1, 1, 1, 2, 2, 2
and 2 of 2014**

W.P.(MD) No.20590 of 2013

Pothigai Manamagil Mandram,
Rep. by its Secretary,
R.Ramar

: Petitioner

-vs-

1.The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Government of Tamil Nadu,
Fort St. George,
Chennai.

2.The Managing Director,
Tamil Nadu State Marketing Corporation,
CMDA Tower 4th Floor,
Gandhi Irwin Bridge Road,
Egmore, Chennai.

3.The District Manager/Sub Collector,
Tamil Nadu State Marketing Corporation Limited,
Madurai District.

: Respondents



W.P.(MD) Nos.20590 and 20591 of 2013, 713,
714, 734, 735, 906, 1243 and 1244 of 2014

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of Declaration, declaring that G.O.Ms.No.139, dated 08.11.2013 issued by the first respondent is unconstitutional and inapplicable to holder of FL2 license.

For Petitioner : Mr.T.Antony Arulraj

For R1 : Mr.J.Ashok
Additional Government Pleader

For R2 & R3 : Mr.H.Arumugam

COMMON ORDER

[Order of the Court was made by S.S.SUNDAR, J.]

All these writ petitions are filed for issuance of Writ of Declaration declaring G.O.Ms.No.139, dated 08.11.2013 issued by the first respondent is unconstitutional and inapplicable to holder of FL2 license.

2. A batch of writ petitions in similar prayer was considered by this Court in a batch of cases in W.P.(MD)Nos.19910 of 2013 and batch. This Court by order dated 17.12.2019 allowed the writ petitions and the imposition of liability through the demand notices pursuant to the impugned Government Order in respect of the period



W.P.(MD) Nos.20590 and 20591 of 2013, 713,
714, 734, 735, 906, 1243 and 1244 of 2014

from 01.04.2013 to 07.11.2013 at the third point of sale is struck down.

3. The learned counsel for the petitioners and the learned Additional Government Pleader for the first respondent and the learned counsel for the respondents 2 and 3 have no objection for disposing of all these writ petitions in tune with the order in W.P. (MD)Nos.19910 of 2013 and batch.

4. Recording the statement of the learned counsel appearing on either side, these writ petitions are allowed in terms of the order, dated 17.12.2019 in W.P.(MD)No.19910 of 2013 and batch. No costs. Consequently, connected miscellaneous petitions are closed.

[S.S.S.R., J.]

[D.B.C., J.]

03.08.2023

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
sjj



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W.P.(MD) Nos.20590 and 20591 of 2013, 713,
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S.S.SUNDAR, J.
and
D.BHARATHA CHAKRAVARTHY, J.

sjj

To:
The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Government of Tamil Nadu,
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**W.P.(MD) Nos.20590 and 20591
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