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W.P.No.12632 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.10.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH  
and  
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.No.12632 of 2013

Poly Pipes India Pvt. Ltd.,  
Represented by its Director,  
Mr.Vinay Hirawat,  
No.21, EVK Sampath Street,  
Lakshmi Nivas  
Vepery, Chennai-600 007.

.. Petitioner

VS

1.The Assistant Commissioner (CT) MAIN  
Vepery Assessment Circle  
No.3, Ritherdon 2<sup>nd</sup> Lane,  
Vepery, Chennai-600 007.

2.The State of Tamil Nadu  
Represented by its Secretary to Government  
Commercial Taxes and  
Registration (B2) Department,  
Fort St. George, Chennai-9.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India praying to issue a writ of Declaration, declaring the provisions of Section 70 of the Tamil Nadu Value Added Tax Act, 2006 and Rule 15(17) of the Tamil Nadu Value Added Tax Rules, 2007 as unconstitutional and ultra vires Entry 54 of List II to the Seventh Schedule to the Constitution of India apart from being violative of Articles 14, 19(1)(g), Article 265, Article 301 and not saved by Presidential assent under Article 304(b) of the Constitution of India, or pass such further or other orders as may be deemed fit and proper in the circumstances of the case and render justice.

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

For Respondents : Mrs.K.Vasanthamala  
Government Advocate



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DR. ANITA SUMANTH.,J.  
and  
G. ARUL MURUGAN.,J.

ORDER

(Order of the Court was made by Dr. ANITA SUMANTH.,J)

Mr.Parthasarathy, learned counsel, states that the petitioner does not press the relief sought for in W.P.No.12632 of 2013 being a declaration to the effect that Section 70 of the Tamil Nadu Value Added Tax Act, 2006 and Rule 15 (17) of the Tamil Nadu Value Added Tax Rules, 2007 are unconstitutional and ultra vires Entry 54 of List II to the Seventh Schedule and violative of several provisions of the Constitution of India. He makes an endorsement to this effect, recording which, this writ petition is dismissed as not pressed. No costs.

[A.S.M., J] [G.A.M., J]  
21.10.2024

Index:Yes/No  
Neutral Citation:Yes  
ssm

To

- 1.The Assistant Commissioner (CT) MAIN  
Vepery Assessment Circle  
No.3, Ritherdon 2<sup>nd</sup> Lane, Vepery, Chennai-600 007.
- 2.The Secretary to Government,  
Commercial Taxes and  
Registration (B2) Department,  
Fort St. George, Chennai-9.

W.P.No.12632 of 2013  
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