



W.P.No.11268 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.03.2024

CORAM :

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.11268 of 2006

M/s. Victory Timber & Plywoods
Rep. by A.P.M.Mammootty
Managing Partner
263 & 264, Sydenhams Road
Chennai 600 003.

.. Petitioner

Vs.

1. The State of Tamil Nadu
Rep. by the Secretary to Government
Commercial Taxes & Religious
Endowments Department
Fort St. George, Chennai.

2. The Commercial Tax Officer
Vepery Assessment Circle
3, Ritherdon Avenue
Chennai 7.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of Declaration declaring that Section 21(3) of the Tamil Nadu General Sales Tax Act, 1959 and Rules 24(9) and 9(A) of the



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Tamil Nadu General Sales Tax Rules, 1959 as ultra vires the powers conferred on the 1st respondent under Entries 54 and 66 of List II of the Seventh Schedule to the Constitution of India and also violative of Articles 14 and 19(1)(g) of the Constitution of India.

For the Petitioner : Mr.C.Venkat Raman

For the Respondents : Mr.C.Harsharaj
Additional Government Pleader

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.C.Venkat Raman, learned counsel for the petitioner and Mr.C.Harsharaj, learned Additional Government Pleader for the respondents.

2. Learned Additional Government Pleader submits that the provisions of Tamil Nadu General Sales Tax Act are impugned. The said Act is not in force.

3. In view of that, nothing survives for adjudication in the



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matter. The writ petition stands disposed of. There shall be no order as to costs. Consequently, W.P.M.P.No.12804 of 2006 is closed.

(S.V.G., CJ.)

(D.B.C., J.)

08.03.2024

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

1. The Secretary to Government
Commercial Taxes & Religious
Endowments Department
Fort St. George, Chennai.
2. The Commercial Tax Officer
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THE HON'BLE CHIEF JUSTICE
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(kpl)

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