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.Nos.12260 to 12262 of 2006

M/s. Aum Enterprises
Rep. by the Proprietor
K.K.Jhunjhunwala
45 (Old No.24)
Venkata Maistry Street
2nd Floor, Mannady
Chennai 600 001. .. Petitioner in all W.Ps.

Vs.

1. The State of Tamil Nadu
   Rep. by its Secretary
   Commercial Tax Department
   Chennai.

2. The Special Commissioner and
   Commissioner of Commercial Taxes
   Chepauk, Chennai.

3. The Commercial Tax Officer
   Harbour-V Assessment Circle
   Chennai. .. Respondents in all W.Ps.

Prayer: Petitions filed under Article 226 of the Constitution of India seeking a (i) writ of Declaration declaring that the delinking of the gymnastic equipments and health fitness equipments from entry 69 of Part B of First Schedule for which the applicable rate of tax was 4% as it originally stood from 1.4.1999 to 27.3.2002 and separating the same from "sports goods" although they belong to the same genus or classification and creating two separate entries viz. Entry 59(i) of Part B of First Schedule to the Tamil Nadu General Sales Tax Act, 1959 for "sports goods" for which the rate of tax is 4% and Entry 3 of Part D of First Schedule of the Tamil Nadu General Sales Tax Act, 1959 for which the rate of tax is 12% with effect from 27.3.2002 or in the alternative for a declaration that "Entry 3 of Part D of First Schedule of the Tamil Nadu General Sales Tax Act, 1959 is unconstitutional, without any rationale, without any nexus, confiscatory in nature and liable to be held as ultra vires the Constitution";

(ii) writ of Certiorari to call for the records of the impugned proceedings in L.Dis.Acts.Cell-II/69668/2005 dated 6.1.2006 from the file of the second respondent and quash the same; and

(iii) writ of Certiorari to call for the records of the impugned notice in TNGST/0081275/04-05 dated 5.7.2004 from the file of the third respondent and quash the same.

For the Petitioner : Mrs.Aparna Nandakumar

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

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mrs.Aparna Nandakumar, 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 matter. The writ petitions stand disposed of. There shall be no order as to costs.

(S.V.G., CJ.) (D.B.C., J.)

08.03.2024

Index : Yes/No

Neutral Citation : Yes/No

kpl

To

1. The Secretary
   Commercial Tax Department
   Chennai.

2. The Special Commissioner and
   Commissioner of Commercial Taxes
   Chepauk, Chennai.

3. The Commercial Tax Officer
   Harbour-V Assessment Circle
   Chennai.

THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J

(kpl)

W.P.Nos.12260 to 12262 of 2006

08.03.2024