



WEB COPY



W.P.No.10793 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.03.2024

CORAM :

**THE HON'BLE MR.SANJAY V.GANGAPURWALA ,
CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY**

W.P.No.10793 of 2008

M/s. Alu Tech Fabricators,
D6, 1st Floor, Parson Complex,
600, Anna Salai, Chennai - 6
Represented by its Proprietrix,
G.Subbulakshmy .. Petitioner

Versus

1. The State of Tamilnadu,
Represented by its Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai - 9.
2. The Deputy Commercial Tax Officer,
T. Nagar (East) Assessment Circle,
Greenways Road, Chennai - 28. .. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration to declare the amendment to Section 6 of the Tamilnadu Value Added Tax Act, 2006 inserting the expressions "other than the dealer who purchases goods from outside the state or imports goods from outside the country" introduced vide Act 21 of 2007 as ultra vires of Articles 14, 19(1)(g), 265, 301 to 304 of the Constitution of India.

For Petitioner : Mr.S.Raveekumar



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For Respondents : Mr.C.Harsha Raj,
Additional Government Pleader
(Taxes)
Asst. by Mrs.K.Vasanthamala,
Government Advocate (Taxes)

ORDER

(Order of the Court is made by the Hon'ble Chief Justice)

Heard Mr.S.Raveekumar, learned Counsel for the petitioner;
Mr.C.Harsha Raj, learned Additional Government Pleader (Taxes) assisted
by Mrs.K.Vasanthamala, learned Government Advocate (Taxes).

2. Learned Counsel for the petitioner submits that the validity of
Section 6 of the Tamil Nadu Value Added Tax Act, 2006 has been upheld
by the Division Bench of this Court in the case of ***LG Electronics India
Pvt. Ltd. Vs. The State of Tamil Nadu and Ors.*** reported in
MANU/TN/4547/2022. The said Act is also not in force.

3. In the light of that, this Writ Petition stands dismissed. There shall
be no order as to costs. Consequently, W.P.M.P.No.1 of 2008 is closed.

(S.V.G., CJ.)

(D.B.C., J.)

20.03.2024



W.P.No.10793 of 2008

Index : yes/no

Speaking order/Non-speaking order

Neutral Citation : yes/no

grs

To

1. The Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai - 9.
2. The Deputy Commercial Tax Officer,
T. Nagar (East) Assessment Circle,
Greenways Road, Chennai - 28.



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

grs

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