



W.P No.11933 of 2003

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.04.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.P No.11933 of 2003

Andhra Social and Cultural Association
rep.by its President
Mr.Audiseshiah
No.44, Vijayaraghavachari Road
T.Nagar, Chennai - 600 017.

.. Petitioner

-VS-

1.State of Tamil Nadu, rep.by its
Secretary (Commercial Tax Department)
Fort St.George, Chennai 600 009.

2.The Commercial Tax Officer
T.Nagar (East) Assessment Circle
No.46, Greenways Road, Chennai 600 028.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring the provisions of the Tamil Nadu Tax on Luxuries in Hotel and Lodging Houses Act (Act VI of 1981) as Ultravires, unenforceable, inoperative and void so far as the petitioner Association is concerned.



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For the Petitioner : Mr.G.Vijay Anand
For the Respondents : Mr.C.Harshraj
Additional Government Pleader (Taxes)

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ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.G.Vijay Anand, learned counsel for the petitioner and Mr.C.Harshraj, learned Additional Government Pleader (Taxes) for the respondents.

2. Learned counsel for the petitioner submits that the relief claimed in this writ petition has become infructuous.

3. In view of the statement made by learned counsel for the petitioner, the writ petition is dismissed as infructuous. There will be no order as to costs.

(S.V.G., CJ.)

(J.S.N.P., J.)

03.04.2024

Index : Yes/No
Neutral Citation : Yes/No
kst



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WEB COPY To

- 1.The Secretary to Government
Commercial Tax Department
Fort St.George, Chennai 600 009.
- 2.The Commercial Tax Officer
T.Nagar (East) Assessment Circle
No.46, Greenways Road, Chennai 600 028.



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THE HON'BLE CHIEF JUSTICE
AND
J.SATHYA NARAYANA PRASAD, J.

(kst)

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