



W.P.Nos.15856 & 15857 of 2006

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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.15856 & 15857 of 2006

M/s. P.R.P.Exports
379, Sarvewaran Koil St
Anna Nagar
Madurai 625 020.

.. Petitioner in
W.P.No.15856/06

Ms/. P.R.P.Granite
Keelavalavu
Melur Taluk
Madurai 625 102.

.. Petitioner in
W.P.No.15857/06

Vs.

1. State of Tamil Nadu
rep. by the Secretary to Government
Department of Commercial Taxes and
Religious Endowments
Fort St. George, Chennai 600 009
Tamil Nadu.

2. The Special Commissioner & Commissioner
of Commercial Taxes
Ezhilagam, Chepauk
Chennai 600 005.



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3. The Deputy Commercial Tax Officer
Melur.

Respondents in
both W.Ps.

Prayer: Petitions filed under Article 226 of the Constitution of India seeking a writ of Declaration declaring G.O.Ms.No.528 (Commercial Taxes & Religious Endowments (B2) Department) dated 21.11.1997 as illegal and ultra vires Section 4-E of the Tamil Nadu General Sales Tax Act, 1959.

For the Petitioners : Mr.R.L.Ramani

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

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.R.L.Ramani, learned counsel for the petitioners and Mr.C.Harsharaj, learned Additional Government Pleader for the respondents.

2. Learned Additional Government Pleader submits that the petitioner in W.P.No.15857 of 2006 had filed another writ petition bearing No.36080 of 2004 challenging G.O.Ms.No.528 dated



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21.11.1997. The said writ petition was closed as infructuous.



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3. In the light of that, the present writ petitions would meet the same fate.

4. The writ petitions, as such, are closed and disposed of. There shall be no order as to costs. Consequently, W.P.M.P.Nos.15633 and 15634 of 2006 are 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
Department of Commercial Taxes and
Religious Endowments
Fort St. George, Chennai 600 009
Tamil Nadu.
2. The Special Commissioner & Commissioner
of Commercial Taxes
Ezhilagam, Chepauk, Chennai 600 005.
3. The Deputy Commercial Tax Officer
Melur.



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

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