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W.P.No.23963 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.23963 of 2006

M/s.Kissan Coconut Traders,
rep. by its Proprietor T.A.S.Ameen,
No.70, Thiruvannamalai Road,
Vengalapuram Post,
Tiruppattur Taluk,
Vellore District.

.. Petitioner

VS

- 1.The Commercial Tax Officer,
Tiruppattur,
Vellore District.
- 2.The State of Tamil Nadu,
rep. by its Secretary to Government,
Department of Commercial Taxes
and Religious Endowments,
Fort St. George,
Chennai-600 009.
- 3.Union of India,
rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

.. Respondents



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Prayer : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring that the respondents 1 and 2 are incompetent to impose or recover Central Sales Tax on the inter-state sales of watery coconuts by virtue of Serial No.17, Part B of the third schedule to the Tamil Nadu General Sales Tax Act 1959, read with Section 8 and Section 9(2) of the Central Sales Tax Act 1956, since Serial No.6(viii) of the second schedule to the Tamil Nadu General Sales Tax Act 1959 is inconsistent with Section 14(vi)viii) of the Central Sales Tax Act, 1956.

For the Petitioner : No appearance

For the Respondents : Mr.C.Harsharaj
Addl. Govt. Pleader (Taxes)
assisted by
Mrs.K.Vasanthamala
Govt. Advocate (Taxes)
for respondent No.1

: Mr.C.Kathiravan
Spl. Government Pleader
for respondent No.2

ORDER

(Order of the court was made by the Hon'ble Chief Justice)

None appears for the petitioner when the matter is called out.



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2. The provision now would not survive in view of the General Sales Tax Act.

3. As none appears for the petitioner, the writ petition is dismissed. There shall be no order as to costs.

(S.V.G., C.J.)

(D.B.C., J.)

18.03.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

1.The Commercial Tax Officer,
Tiruppattur,
Vellore District.

2.The Secretary to Government,
State of Tamil Nadu,
Department of Commercial Taxes and Religious Endowments,
Fort St. George, Chennai-600 009.

3.The Secretary,
Union of India,
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