



WP No.2439 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.04.2024

CORAM

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

AND

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

WP No.2439 of 2006

Napco Print

Rep. By its Special Officer A.Natarajan : Petitioner

Vs

1.The Deputy Commercial Tax Officer (North)
Office of the Commercial Tax Officer (North)
Vellore

2.State of Tamil Nadu,
rep. by its Secretary to Government,
Commercial Taxes and Religious Endowment Dept.
Fort St.George, Chennai 9 : Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring G.O.Ms.No.66, Commercial Taxes (B1) dated 16.8.2001 of the 2nd respondent subjecting all the printed materials executed on specific orders exigible to sales tax under section 3 of the TNGST Act as that of sale is outside the purview of the powers of the State Legislature and violative of the consistent principles law laid down by the High Court of Madras reported in AIR 1954 Madras 1130, 39 STC 226, 51 STC 28, 54 STC 382, 97 STC 489,



WP No.2439 of 2006

and the Supreme Court of India reported in AIR 1958 SC 560, 16 STC 240, 29 STC 438, AIR 72 SC 1131, 73 STC 1, 55 STC 314.

For Petitioner : Mr.R.Gopinath,
for M/s.McGan Law Firm

For Respondents : Mr.M.Venkateshwaran,
Special Government Pleader (Taxes)

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.R.Gopinath, learned counsel for the petitioner and Mr.M.Venkateshwaran, learned Special Government Pleader (Taxes) for the respondents.

2. On the last date we had recorded the submission of learned counsel for the respondents that the petitioner has availed the benefit under the 'Samathan Scheme'.

3. Learned counsel for the petitioner accedes to the said statement.



WP No.2439 of 2006

WEB COPY

4. In light of that, the writ petition stands disposed of. There shall be no order as to costs.

(S.V.G., CJ.) (J.S.N.P., J.)
17.04.2024

Index : Yes/No
Neutral Citation : Yes/No
tar

To

- 1.The Deputy Commercial Tax Officer (North)
Office of the Commercial Tax Officer (North)
Vellore
- 2.The Secretary to Government,
Commercial Taxes and Religious Endowment Dept.
Fort St.George, Chennai 9



WEB COPY



WP No.2439 of 2006

THE HON'BLE CHIEF JUSTICE

AND

J.SATHYA NARAYANA PRASAD, J.

(tar)

WP No.2439 of 2006

17.04.2024