



WP No.30255 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

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The Madras Race Club
rep. By the Officer In charge (Legal)
Guindy, Chennai 32 : Petitioner

versus

1.The State of Tamil Nadu,
rep. By its Secretary,
Commercial Taxes Department,
Chennai 9

2.The Commercial Tax Officer,
Adyar II, Assessment Circle,
Chennai : 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 General Sales Tax (4th Amendment) Act, 1984 (Tamil Nadu Act 28 of 1984) insofar as introduction of section 2(n)(v) of the Tamil Nadu General Sales Tax Act 1959 along with G.O.P. 198 of 1989/Ct & RE dated 25.3.89 as being unconstitutional, void and inoperative in so far as the incorporated petitioners association is concerned



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For Petitioner : Mr.Vaibhav R. Venkatesh
for Mr.S.C.Dinesh

For Respondents : Mr. C. Harsharaj,
Additional Government Pleader, (Taxes)

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.Vaibhav R.Venkatesh, learned counsel for the petitioner and Mr.C.Harsharaj, learned Additional Government Pleader for the respondents.

2. The petitioner is assailing the provisions of the Tamil Nadu General Sales Tax Act (4th Amendment) Act, 1984 (Tamil Nadu Act 28 of 1984).

3. Learned Additional Government Pleader submits that the said provision no longer exists and now the prayer is only academic.

4. The petitioner has sought only a declaratory relief and no consequential relief is sought.



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5. The writ petition as such stands dismissed. There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

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

To

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Commercial Taxes Department,
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