



W.P.Nos.10225 to 10228 of 2004

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 11.03.2024

CORAM

THE HON'BLE Mr. JUSTICE R. MAHADEVAN
AND
THE HON'BLE Mr. JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.10225 to 10228 of 2004

South India Corporation Limited
Rep. by its Company Secretary
S.Ramesh
No.10/130, Dr.Nanjappa Road
Coimbatore 641 018

.. Petitioner in all WPs

Vs.

1.The Commercial Tax Officer (FAC)
Dr.Nanjappa Road
Coimbatore 641 018

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

.. Respondents in all WPs

W.P.No.10225 of 2004 filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the 1st respondent in TNGST No.2140011/ 2002-03 dated 30.03.2004 and direct the 1st respondent to assess the works contracts executed by the petitioner inside the State of Tamil Nadu during the year 2002-03 under Section 3B of TNGST Act, 1959.



W.P.Nos.10225 to 10228 of 2004

W.P.No.10226 of 2004 filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the 1st respondent in TNGST No.2140011/ 2003-04 dated 30.03.2004 and direct the 1st respondent to assess the works contracts executed by the petitioner inside the State of Tamil Nadu during the year 2003-04 under Section 3B of TNGST Act, 1959.

W.P.No.10227 of 2004 filed under Article 226 of the Constitution of India praying for issuance of a Writ of Declaration declaring Explanation V to Section 2(1)(aa) of the Tamil Nadu Additional Sales Tax Act, 1970 as inserted by Tamil Nadu Act 23/2002 dated 03.06.2002 as unconstitutional and ultra vires Article 14, 19(1)(g), 245, 246, 269, 286, Part XIII, Entry 54 of List II to the 7th Schedule, Entry 92-A of List-I to the 7th Schedule of the Constitution of India, Sections 3, 4, 5, 14 and 15 of the Central Sales Tax Act, 1956.

W.P.No.10228 of 2004 filed under Article 226 of the Constitution of India praying for issuance of a Writ of Declaration declaring Section 7C(3) of the Tamil Nadu General Sales Tax Act, 1959 as ultra vires Article 14, 19(1)(g), 245, 246, 269, 286, Part XIII, Entry 54 of List II to the 7th Schedule, Entry 92-A of List-I to the 7th Schedule of the Constitution of India, Sections 3, 4, 5, 14 and 15 of the Central Sales Tax Act, 1956.

For Petitioner : Mr.N.Inbarajan
in all WPs

For Respondents : Mr.M.Venkateswaran
in all WPs Special Government Pleader

COMMON ORDER



W.P.Nos.10225 to 10228 of 2004

(Order of the court was made by R. MAHADEVAN, J.)

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Based on the letter dated 04.03.2024 filed by the learned counsel for the petitioner before the Registry, these writ petitions have been listed today under the caption “for withdrawal”.

2. When these matters are taken up for hearing, the learned counsel for the petitioner seeks permission of this Court to withdraw these writ petitions, as the petitioner is inclined to file an application for Samadhan Scheme under the provisions of The Tamil Nadu Taxes (Settlement of Arrears) Act, 2023. He has also made an endorsement in the case bundle in W.P.No.10225 of 2004, to that effect.

3. In view of the above submission and the endorsement made by the learned counsel for the petitioner, these writ petitions are dismissed as withdrawn. No costs.

[R.M.D, J.] [M.S.Q, J.]
11.03.2024

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R. MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.



W.P.Nos.10225 to 10228 of 2004

gya

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To
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