



W.P.No.36783 of 2007

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2024

CORAM

THE HONOURABLE MR.JUSTICE **M.SUNDAR**

and

THE HONOURABLE MRS.JUSTICE **K.GOVINDARAJAN THILAKAVADI**

W.P. No.36783 of 2007

M/s.Sholingur Textiles Limited,
No.31, Cathedral Garden Road,
Chennai – 600 034.

.. Petitioner

Vs.

1.The State of Tamil Nadu rep. By
Chief Secretary to Government of
Tamil Nadu, Secretariat,
Chennai.

2.The Commissioner of Commercial Taxes,
Chepauk, Chennai – 5.

3.Commercial Tax Officer,
T.Nagar (East) Assessment Circle.

.. Respondents

Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring the impugned circular Lr.No.VAT Cell/7011/2007 (VCC No.297 dated 11.04.2007) issued by the second respondent as ultra vires Section 19(2) of the Tamil Nadu Value Added Tax Act, 2006 and the law laid down by the Supreme Court in the case of Commissioner of Central Excise Vs. Solaris Chemtech Limited (2007) 214 ELT 481 and Commercial Taxation Officer Vs. Rajasthan Taxchem Ltd. (2007) 5 CST 529 in so far as the petitioner is concerned.

For Petitioner : Ms.Radhika Chandrasekhar
for Mr.K.Vaitheeswaran

For Respondents : Mr.T.N.C.Kaushik,
Addl. Govt. Pleader (Taxes)



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ORDER

(Order of the Court was made by **M.Sundar, J.**)

In the captioned matter, Ms.Radhika Chandrasekhar, learned counsel representing Mr.K.Vaitheeswaran, learned counsel on record for petitioner submits that captioned writ petition has become infructuous and learned counsel sought leave of this Court to withdraw the captioned writ petition. Ms.Radhika Chandrasekhar, learned counsel has made an endorsement in the case file and a scanned reproduction of the same is as follows:

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~~This writ petition may~~
the petition may
be permitted to
withdraw the writ
petition as it has become
infructuous.
Radhika Sekhar
(For K. Vaitheeswaran)
14/03/2024
(RADHIKA CHANDRA SEKHAR)
Enrolment No
792(B)/1992
8/3, 8/4 Venkateswari
Sivapalanatham Street
T. Nagar
Chennai



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2. In the light of the narrative thus far, captioned writ petition is disposed of as withdrawn/closed. There shall be no order as to costs.

Index:Yes/No
Neutral Citation: Yes/No
mmi

(M.S.J.) (K.G.T.J.)
14.03.2024

To

- 1.The Chief Secretary to Government of
Tamil Nadu, Secretariat,
Chennai.
- 2.The Commissioner of Commercial Taxes,
Chepauk, Chennai – 5.
- 3.The Commercial Tax Officer,
T.Nagar (East) Assessment Circle.

M.SUNDAR.J.,



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and
K.GOVINDARAJAN THILAKAVADI, J.,
mmi

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