



WP No.39286 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

WP No.39286 of 2006

M/s.V.Creations
rep. By its Proprietor,
S.Thanu

: Petitioner

versus

State of Tamil Nadu,
rep. By Secretary to Government,
Commercial Taxes Department,
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 that the provisions of the Tamil Nadu Entertainment Tax (Third Amendment) Act 2003 (Tamil Nadu ACT 15 of 2003) as unconstitutional, ultra vires, void and unenforceable.

For Petitioner : No appearance

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



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ORDER

(Made by the Hon'ble Chief Justice)

None appears for the petitioner.

2. Mr.C.Harsharaj, learned Additional Government Pleader, submits that the provisions of the Tamil Nadu Entertainment Tax (Third Amendment) Act 2003 (Tamil Nadu Act 15 of 2003) are no longer in force. The Act itself is not in force.

3. Prayer is only for declaration of the provisions as ultra vires. No further relief is sought.

4. In light of that, the writ petition 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
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The Secretary to Government,
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