



WEB COPY



W.P.No.14604 of 2004

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.03.2024

CORAM :

**THE HON'BLE MR.SANJAY V.GANGAPURWALA ,
CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY**

W.P.No.14604 of 2004

M/s.P and C Constructions (P) Ltd.,
Rep. by its Managing Director SP.Periasamy

.. Petitioner

Versus

1. The State of Tamil Nadu
rep. by the Secretary to Government,
Commercial taxes & Religious
Endowments Department,
Fort St. George, Chennai - 600 009.

2. The Commercial Tax Officer,
Brough Road Circle,
Commercial taxes Buildings,
Erode.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration declaring the provisions of Explanation V under Section 2(1)(aa) of the Tamil Nadu Additional Sales Tax Act introduced by Act 23 of 2002 as ultra vires and unconstitutional.

For Petitioner : Mr.S.Ramanathan



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For Respondents : Mr.T.K.Saravanan,
Government Advocate

ORDER

(Order of the Court is made by the Hon'ble Chief Justice)

Heard Mr.S.Ramanathan, learned Counsel for the petitioner and

Mr.T.K.Saravanan, learned Government Advocate for the respondents.

2. The contention of the petitioner is that the respondents cannot levy or recover additional sales tax under the provisions of Explanation V under Section 2(1)(aa) of the Tamil Nadu Additional Sales Tax Act, 1970.

3. The constitutional validity of the said Explanation V under Section 2(1)(aa) of the said Act has been considered and the explanation is held to be ultra vires. The judgment of the learned Single Judge has been upheld by the Division Bench in the appeal in W.A.(MD).No.174 of 2013 reported in **2016-VIL-548-MAD.**

4. In the light of that, the present Writ Petition is disposed of. There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)



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Index : yes/no

Speaking order/Non-speaking order

Neutral Citation : yes/no

grs

To

1. The Secretary to Government,
Commercial taxes & Religious
Endowments Department,
Fort St. George, Chennai - 600 009.
2. The Commercial Tax Officer,
Brough Road Circle,
Commercial taxes Buildings,
Erode.



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**THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.**

grs

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