



W.P.No.10085 of 2018

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.02.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.10085 of 2018

Sri Bagavathi Auto Parts
Rep. by its Proprietor P.Asokan
No.144, S1, Salem Road
Namakkal, Namakkal District.

.. Petitioner

Vs.

1. State of Tamil Nadu
Rep. by the Secretary
Commercial Taxes and Registration Department
Fort St. George, Chennai – 600 009.

2. The Deputy State Tax Officer
Namakkal Town Circle
Namakkal District.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of declaration, declaring that the proviso introduced by Tamil Nadu Value Added Tax (Second Amendment) Act, 2008 (Act 49 of 2008) with effect from 02.12.2008, to Section 3(4)(b) of the Tamil Nadu Value Added Tax Act, 2006 as ultra vires and contrary to Sub-Sections 4(a) and 4(b) of Section 3 of the TANVAT Act, 2006 as being



W.P.No.10085 of 2018

arbitrary, irrational and infringing the rights of the petitioner under Articles 14, 19(1)(g) of the Constitution of India.

For the Petitioner : Mr.J.Prasanna Kumar

For the Respondents : Mr.M.Venkateswaran
Special Government Pleader
(Tax)

ORDER

(Made by the Hon'ble Chief Justice)

Note is placed for withdrawal of the present writ petition.

2. Mr.J.Prasanna Kumar, learned counsel for the petitioner, appearing virtually, seeks leave to withdraw the present petition.

3. In view of the request made, the writ petition stands dismissed as withdrawn. There shall be no order as to costs.

(S.V.G., C.J.)

(D.B.C., J.)

16.02.2024

Index : Yes/No
Neutral Citation : Yes/No

drm



WEB COPY



W.P.No.10085 of 2018

To

1. The Secretary
State of Tamil Nadu
Commercial Taxes and Registration Department
Fort St. George, Chennai – 600 009.
2. The Deputy State Tax Officer
Namakkal Town Circle
Namakkal District.



WEB COPY



W.P.No.10085 of 2018

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

(drm)

W.P.No.10085 of 2018

16.02.2024