



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 23.10.2024

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**
and
THE HONOURABLE **MR. JUSTICE G.ARUL MURUGAN**

Writ Petition Nos.17620, 17621 of 2013 and 28782 of 2014
and M.P.Nos. 2,3 of 2013 and 2, 3 of 2014

Green Star Recreation Club,
rep. by its Secretary,
E.Suresh
1-G/20 Gandhi Road, Avinasi Main Road,
Anupoor Palayam,
Tirupur District.

.... Petitioner in W.P.No.17620 of 2013

Beauty star social Welfare Club
rep. by its Secretary,
M.Easwaran,
D.No.1/804 G.Palavanchi Palayam Pirivu,
E.B.Office Back Side,
Dharapuram Road, Veerapandi Village,
Tirupur District.

.... Petitioner in W.P.No.17621 of 2013

Mullai Recreation Club,
rep. by its Secretary
M.Dhamodharan
67, Poonamallee High Road,
Velappanchavady, Madhuravoil,
Thiruvallur District,
Chennai – 77.

.... Petitioner in W.P.No.28782 of 2014

Vs

1. The State of Tamil Nadu,
represented by the Secretary to Government,
Department of Commercial Taxes,



Fort St. George, Chennai.

2. The Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk, Chennai.

... Respondents in the above W.Ps.

3. The Assistant Commercial Tax Officer,
Commercial Taxes Department,
Tirupur Rural, Tirupur District.

.... Respondent in W.P.Nos.17620 & 17621 of 2013

3. The Assistant Commercial Tax Officer,
Koyambedu Assessment Circle,
Chennai.

.... Respondent in W.P.No.28782 of 2014

COMMON PRAYER: PETITIONs under Article 226 of the Constitution of India praying for issuance of writ of certiorari calling for the records of the impugned notification in G.O.Ms.No.47/27.03.2012 published in Tamil Nadu Government Gazette (Extraordinary) No.81 dated 27.03.2012 w.e.f. 01.04.2012 issued by the first respondent which has brought about an amendment to entry 1 and 2 of Second Schedule of the Act and quash the same in so far as the petitioners club are concerned.

In all W.Ps.

For Petitioner : No appearance

For Respondent : Mr.G.Nanmaran

Special Government Pleader

COMMON ORDER

(Order of the Court was made by Dr.ANITA SUMANTH,J.)

There is no appearance for the petitioners. Mr.G.Nanmaran, learned Special Government Pleader for the respondents would circulate a copy of the decision of the first Bench of this Court in *Hotel & Bar (FL.3) Association of*



Tamil Nadu V. The Secretary to Government, Commercial Taxes Department

((2015) 2 LW 497), upholding the constitutionality of Amendment Act No.25

of 2012 touching upon the impugned Government Order. All the Writ Petitions challenging the said amendment had been dismissed.

2. In light of the above, the present Writ Petitions also have no merit. Hence, G.O.Ms.No.47 dated 27.03.2012 is upheld and these Writ Petitions and the connected Miscellaneous Petitions are dismissed. No costs.

(A.S.M.,J) (G.A.M.,J)
23.10.2024

Index:Yes/No
Speaking order
Neutral Citation: Yes
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To

1. The State of Tamil Nadu,
represented by the Secretary to Government,
Department of Commercial Taxes,
Fort St. George, Chennai.
2. The Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk, Chennai.
3. The Assistant Commercial Tax Officer,
Commercial Taxes Department,
Tirupur Rural, Tirupur District.
4. The Assistant Commercial Tax Officer,
Koyambedu Assessment Circle, Chennai.



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W.P.Nos.17620, 17621 of 2013 and 28782 of 2014



Dr.ANITA SUMANTH,J.
AND
G.ARUL MURUGAN,J.

SI

Writ Petition Nos.17620, 17621 of 2013 and 28782 of 2014
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