



W.P.No.8568 of 2006

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.8568 of 2006

M/s. Kishore Kumar Gokuldas (HUF)
5, Bishop Wallers Avenue East
Mylapore
Chennai 4.

.. Petitioner

Vs.

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 Deputy Commercial Tax Officer
Mylapore Assessment Circle
46, Greenways Road
Chennai 28.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of Declaration declaring the provisions of Explanation V



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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 the Petitioner : Mr.S.Ramanathan

For the Respondents : Mr.C.Harsharaj
Additional Government Pleader

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.S.Ramanathan, learned counsel for the petitioner and Mr.C.Harsharaj, learned Additional Government Pleader 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 to 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



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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 [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
Neutral Citation : Yes/No

kpl

To

1. The Secretary to Government
Commercial Taxes & Religious
Endowments Department
Fort St. George, Chennai 600 009.
2. The Deputy Commercial Tax Officer
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