



WEB COPY



W.P.No.15685 of 2010

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.04.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.P.No.15685 of 2010

Mohta Enterprises Pvt Ltd.,
represented by its Managing Director,
Rakesh Mohta .. Petitioner

Versus

1. The State of Tamil Nadu,
Represented by its Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai - 9.
2. The Assistant Commissioner (CT),
Harbour IV Assessment Circle,
NSC Bose Road,
Chennai - 1. .. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration to declare the amendment to Section 6 of the Tamil Nadu Value Added Tax Act, 2006 inserting the expressions "other than the dealer who purchases goods from outside the State or imports goods from outside the country" introduced vide Act 21 of 2007 as ultra vires Articles 14, 19(1)(g), 265, 301 to 304 of the Constitution of India.

For Petitioner : No Appearance



WEB COPY



W.P.No.15685 of 2010

For Respondents : Mrs.K.Vasanthamala,
Government Advocate (Tax)

ORDER

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

There is no representation on behalf of the petitioner. Heard

Mrs.K.Vasanthamala, learned Government Advocate (Tax) for the respondents.

2. The petitioner is challenging the amendment to Section 6 of the Tamil Nadu Value Added Tax Act, 2006. The petitioner is not seeking any other consequential benefit.

3. Learned Government Advocate (Tax) for the respondents submits that the said provision is not in force and it has now been substituted by the Goods and Services Tax Act.

4. In the light of that, this Writ Petition stands dismissed. There shall be no order as to costs.

(S.V.G., CJ.)

(J.S.N.P., J.)

01.04.2024

Index : yes/no



W.P.No.15685 of 2010

Speaking order/Non-speaking order

Neutral Citation : yes/no

grs

To

1. The Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai - 9.
2. The Assistant Commissioner (CT),
Harbour IV Assessment Circle,
NSC Bose Road,
Chennai - 1.



W.P.No.15685 of 2010

**THE HON'BLE CHIEF JUSTICE
AND
J.SATHYA NARAYANA PRASAD, J.**

grs

W.P.No.15685 of 2010

01.04.2024