



W.P.No.2654 of 2009

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.04.2024

CORAM :

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

AND

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

W.P.No.2654 of 2009

M/s. Nagarjuna Constructions Company Limited
Rep. by P.Narasimhan
No.2, Second Street, Balaji Avenue
T.Nagar, Chennai 17.

.. Petitioner

Vs.

1. The State of Tamil Nadu
Rep. by its Secretary to Government
Commercial Taxes Department
Fort St. George
Chennai 9.

2. The Assistant Commissioner (CT)
T.Nagar (North) Assessment Circle
Greenways Road
Chennai 28.

.. Respondents

Prayer: 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



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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 the Petitioner : Ms.Rukmani Venugopalan
For Mr.S.Raveekumar

For the Respondents : Mr.Venkatesaran.M
Special Government Pleader (T)

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Ms.Rukmani Venugopalan, learned counsel for the petitioner and Mr.Venkateswaran, learned Special Government Pleader (Tax) for the respondents.

2. It is fairly accepted by learned counsel for the petitioner that the provision assailed in the present writ petition has been upheld by the Coordinate Bench of this Court in the case of *LG Electronics India Pvt. Ltd. v. The State of Tamil Nadu [W.P.No.29096 of 2007 etc. batch dated 31.03.2022]*.

3. In the light of the above, the issue is no longer *res integra*.



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Accordingly, the writ petition is disposed of. There shall be no order as to costs.

(S.V.G., CJ.)

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

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Index : Yes/No

Neutral Citation : Yes/No

kpl

To

1. The Secretary to Government
Commercial Taxes Department
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THE HON'BLE CHIEF JUSTICE
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J.SATHYA NARAYANA PRASAD, J

(kpl)

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