IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2024

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

WP Nos.19181 to 19190 of 2010
and M.P.Nos.1 of 2010 (10 Nos.)

W.P.No.19181 of 2010

M/s.Marutham Apartments,
Rep. by its Partner Mr.R.Rajendran,
No.11/32, Ganga Nagar First Street,
Kodambakkam, Chennai 600 024. .. Petitioner in all WPs.

-vs-

1. The Assistant Commissioner (CT)(FAC),
Vadapalani II Assessment Circle,
SAIER Mansion, First Floor,
Annasalai, Chennai 600 006.

2. The Commercial Tax Officer,
Group-VII, Enforcement (Central),
Greams Road, Chennai 600 006.

3. The State of Tamilnadu,
Rep. by its Secretary,
Commercial Taxes and Registration Department,
Omandurar Estate, Mount Road,
Chennai 600 003. .. Respondents in all WPs.

Prayer: Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare the Amendment Act 21 of 2007 inserting the words "other than the dealers who purchases goods from outside the State or imports goods from outside the Country" in Section 6 of the Tamilnadu Value Added Tax, 2006 as ultravires the provisions of Article 14 read with Article 19(1)(g) and Article 21, Article 301, 304 of the Constitution of India apart from being unreasonable, unjust, arbitrary, unfair, violating level playing field and to call for the records of the impugned proceedings dated 26.07.2010.

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| For Petitioner in all WPs. | : | Mr.V.Sundareswaran |
| For Respondents in all WPs. | : | Mr.C.Harsha Raj<br>Spl. Govt. Pleader (T) |

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COMMON ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.V.Sundareswaran, learned counsel for the petitioner and Mr.C.Harsha Raj, learned counsel for the respondents.

2. The issue in the present matters is no longer res integra. It is already decided by the Division Bench of this Court in the case of ***L.G.Electronics vs. State of Tamil Nadu***, under judgment dated ***31.03.2022*** in W.P.No.29096 of 2007, etc. (batch), reported in ***Manu/TN/4547/2022***.

3. In terms of the aforesaid judgment, the petitioner is directed to submit their reply within a period of four weeks from the date of receipt of a copy of this order and the concerned assessing officers shall fix a date for personal hearing within two weeks thereafter and pass orders within a further period of four weeks. In case, the assessee fails to submit their reply, it is open to the assessing officers to fix a date for hearing and thereafter, pass orders in accordance with law.

The writ petitions are accordingly disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**(S.V.G., CJ.)** **(J.S.N.P., J.)**
**05.04.2024**

Index : Yes/No
Neutral Citation : Yes/No

sra

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

(sra)

To

1. The Assistant Commissioner (CT)(FAC),
   Vadapalani II Assessment Circle,
   SAIER Mansion, First Floor,
   Annasalai, Chennai 600 006.
2. The Commercial Tax Officer,
   Group-VII, Enforcement (Central),
   Greams Road, Chennai 600 006.
3. The Secretary to Govt. of Tamilnadu,
   Commercial Taxes and Registration Department,
   Omandurar Estate, Mount Road,
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