



W.P.Nos.19315 to 19318 of 2010

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.04.2024

CORAM :

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

AND

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

W.P.Nos.19315 to 19318 of 2010

Arthos Breweries Limited
Rep. by its Director M.Nandagopal
Rayala Towers, 1st Floor, Tower III
158, Anna Salai, Chennai 600 002.

.. Petitioner in
all W.Ps.

Vs.

Union of India
Rep. by the Joint Secretary
Ministry of Finance
Department of Revenue
No.14, Hudco Vishala Building, B Wing
6th Floor, Bikaji Cama Place
New Delhi 110 066.

.. Respondent in
all W.Ps.

Prayer: Petitions filed under Article 226 of the Constitution of India seeking

(i) a writ of Declaration to declare the impugned notification No.39/2009-ST dated 23.09.2009 ultra vires Articles 14, Article 19(1)(g), Article 21, Article 245, Article 246, Article 249 & Article 265



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and entries 8, 51, 54 and 66 of List II of the VII Schedule to the Constitution of India and Section 67 of the Finance Act, 1994;

(ii) a writ of Declaration to declare the impugned circular dated 30.10.2009 bearing reference No.F.No.332/17/2009 issued by the respondent ultra vires Articles 14, Article 19(1)(g), Article 21, Article 245, Article 246, Article 249 & Article 265 and entries 8, 51, 54 and 66 of List II of the VII Schedule to the Constitution of India and Section 67 of the Finance Act, 1994;

(iii) a writ of Declaration to declare the impugned clarification dated 6th July, 2009 bearing D.O.F.No.334/13/2009-TRU issued by the respondent ultra vires Articles 14, Article 19(1)(g), Article 21, Article 245, Article 246, Article 249 & Article 265 and entries 8, 51, 54 and 66 of List II of the VII Schedule to the Constitution of India and Section 67 of the Finance Act, 1994; and

(iv) a writ of Declaration to declare Section 65(19) of the Finance Act, 1994 as amended by Finance Act, 2009 with effect from 1.9.2009 as ultra vires Articles 14, Article 19(1)(g), Article 21, Article 245, Article 246, Article 249 & Article 265 and entries 8, 51, 54 and 66 of List II of the VII Schedule to the Constitution of India and Section 67 of the Finance Act, 1994.

For the Petitioner : Mr.Nidhin Jayachander

For the Respondent : Mr.V.Sundareswaran



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ORDER

(Made by the Hon'ble Chief Justice)

Learned counsel for the petitioner submits that with the passage of time, the challenge made in the writ petitions does not survive.

2. In view of that, the writ petitions stand disposed of. There shall be no order as to costs.

(S.V.G., C.J.)

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

04.04.2024

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

The Joint Secretary
Ministry of Finance
Department of Revenue
No.14, Hudco Vishala Building, B Wing
6th Floor, Bikaji Cama Place
New Delhi 110 066.



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

(kpl)

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