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.No.12931 of 2005

M/s. South India Music Companies Association
Rep. by S.L.Saha, Joint Secretary
4th Floor, TNK House, 48, Mount Road
Chennai 600 002. .. Petitioner

Vs.

1. The State of Tamil Nadu
Rep. by the Secretary to Government
Commercial Taxes & Hindu Religious
Endowment, Government of Tamil Nadu
Fort St. George, Chennai 600 009.

2. The Special Commissioner and Commissioner
of Commercial Taxes
Ezhilagam, Chepauk
Chennai 600 005. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of Declaration to declare the impugned Circular No.Acts Cell-I/76234/2002 dated 16.05.2023 as ultra vires the provisions of Section 3(1) and other relevant sections of the Tamil Nadu General

Sales Tax Act, 1959 and as being ultra vires Articles 14, 19(1)(g) and 265 of the Constitution of India insofar as the members of the petitioner association are concerned.

For the Petitioner : Mrs.Radhika Chandra Sekhar

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

ORDER
(Made by the Hon'ble Chief Justice)

We have heard Mrs.Radhika Chandra Sekhar, learned counsel for the petitioner and Mr.C.Harsharaj, learned Additional Government Pleader for the respondents.

2. Learned counsel for the petitioner submits that though the petitioner has challenged the Circular dated 16.05.2003, the petitioner would be content if the recourse adopted by the Coordinate Bench of this Court in W.A.No.186 of 2022 under order dated 07.04.2022 is adopted.

3. Learned Additional Government Pleader also does not have any objection to adopt the same recourse.

4. In view of that, the assessment is set aside and the petitioner is directed to furnish all the required documents in support of their claim to the authority concerned, within a period of four weeks from the date of receipt of a copy of this order. On receipt of the said documents, the authority concerned shall consider the same, in the light of the Circulars issued by the Commissioner and pass appropriate orders, on merits and in accordance with law, after affording opportunity of hearing to the petitioner, within a period of four weeks thereafter.

5. The writ petition is disposed of. There shall be no order as to costs.

(S.V.G., CJ.) (J.S.N.P., J.)
04.04.2024

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

1. The Secretary to Government
   Commercial Taxes & Hindu Religious
   Endowment, Government of Tamil Nadu
   Fort St. George, Chennai 600 009.

2. The Special Commissioner and Commissioner
   of Commercial Taxes
   Ezhilagam, Chepauk
   Chennai 600 005.

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

(kpl)

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