



W.P.Nos.8919 and 8921 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.8919 and 8921 of 2008

M/s.Hardcastle & Waud Manufacturing Co. Ltd.,
104 (Old No.64), Moore Street,
Chennai-600 001
rep. by its Senior Accounts Executive
Vijaykumar J.Trivedi

.. Petitioner in
both WPs

vs

- 1.The Commercial Tax Officer,
Harbour-I Assessment Circle,
Chennai-600 001.
- 2.The Secretary to Government,
Commercial Taxes Department,
Government of Tamil Nadu,
Fort. St. George,
Chennai-600 009.

.. Respondents in
both WPs

Prayer : Petitions filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring the provisions contained in Entry at Sl.No.9 of the XIth Schedule read with



W.P.Nos.8919 and 8921 of 2008

Sec.3(2C) of the Tamil Nadu General Sales Tax Act as ultra vires, violative of Article 14, Article 19(1)(g), Article 265, Article 286, Article 301 and Article 304(a) of the Constitution of India and strike down the same.

For the Petitioner : Ms.Sree Lakshmi Valli
for M/s.Mallika Srinivasan

For the Respondents : Mr.C.Harsharaj
Addl. Govt. Pleader (Taxes)
assisted by
Mrs.K.Vasanthamala
Govt. Advocate (Taxes)

ORDER

(Order of the court was made by the Hon'ble Chief Justice)

Learned counsel for the petitioner, on instructions, submits that the petitioner does not intend to pursue the writ petitions.

2. In the light of that, the writ petitions are dismissed as not pressed. There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

21.03.2024

Index : Yes/No
Neutral Citation : Yes/No
bbr



WEB COPY



W.P.Nos.8919 and 8921 of 2008



W.P.Nos.8919 and 8921 of 2008

To

WEB COPY

- 1.The Commercial Tax Officer,
Harbour-I Assessment Circle,
Chennai-600 001.
- 2.The Secretary to Government,
Commercial Taxes Department,
Government of Tamil Nadu,
Fort. St. George,
Chennai-600 009.



WEB COPY



W.P.Nos.8919 and 8921 of 2008

THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY,J.

bbr

W.P.Nos.8919 ad 8921 of 2008

21.03.2024