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W.P.Nos.6100, 6101 and 6102 of 2005

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.03.2024

CORAM :

**THE HON'BLE MR.SANJAY V.GANGAPURWALA ,
CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY**

W.P.Nos.6100, 6101 and 6102 of 2005

M/s.J.K.Traders,
6, Puduamman Koil Street,
Virudhunagar - 626 001. .. Petitioner
(in W.P.No.6100 of 2005)

M/s.C.P.Foods,
52, South Car Street,
Virudhunagar - 626 001. .. Petitioner
(in W.P.No.6101 of 2005)

M/s.V.R.R. & Co.,
16, Marakadai Lane,
Virudhunagar - 626 001. .. Petitioner
(in W.P.No.6102 of 2005)

Versus

1. Union of India rep. by its Secretary,
Ministry of Finance,
Parliament House, New Delhi.
2. The State of Tamil Nadu rep. by
its Secretary, Department of Commercial Taxes,
Fort St. George, Chennai - 600 009.



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3. The Commercial Tax Officer - III,
Virudhunagar.

.. Respondents
(in all the petitions)

Common Prayer : Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration to declare the notification in GSR No.519/(E), dated 13.12.1973 inserting proviso to Rule 12(5) of the Central Sales Tax (Registration & Turnover) Rules 1956 stipulating a single declaration in form F during a period of one month as inconsistent with section 6A of the Central Sales Tax Act, 1956 as Amended by Act 20 of 2002 clause 151 (Finance Act 2002) being ultravires the provisions of the Constitution of India violating Article 269, 14, 19(1)(g) and 265 and consequently is only directory and not mandatory under the provisions of the Central Sales Tax Act, 1956.

For Petitioner : Mr.V.Sundareswaran
(in all the petitions)

For Respondents : Mr.C.Harsharaj,
(in all the petitions) Additional Government Pleader
Asst. by Mrs.K.Vasanthamala,
Government Advocate (T)

COMMON ORDER

(Order of the Court is made by the Hon'ble Chief Justice)

Heard Mr.V.Sundareswaran, learned Counsel for the petitioners and
Mr.C.Harsharaj, learned Additional Government Pleader assisted by
Mrs.K.Vasanthamala, learned Government Advocate for the respondents.



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2. The learned Counsel for the petitioners, on instructions, submits that the proceedings in GSR No.519/(E), dated 13.12.1973 have been dropped and nothing survives in the present Writ Petitions.

3. In the light of that, these Writ Petitions stand disposed of. There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

06.03.2024

Index : yes/no
Speaking order/Non-speaking order
Neutral Citation : yes/no
grs

To

1. The Secretary,
Ministry of Finance,
Parliament House, New Delhi.
2. The Secretary,
Department of Commercial Taxes,
Fort St. George, Chennai - 600 009.
3. The Commercial Tax Officer - III,
Virudhunagar.



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

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