



W.P.Nos.6339 and 6340 of 2005

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.6339 and 6350 of 2005

M/s.V.Marimuthu,
7-A, Patel Road,
Virudhunagar-626 001.

.. Petitioner in
W.P.No.6339/2005

M/s/Sivamurugan 7 Bror.,
7-A Patel Road,
Virudhunagar-626 001.

.. Petitioner in
W.P.No.6340/2005

vs

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.

3.The Commercial Tax Officer-II,
Virudhungar.

.. Respondents in
both WPs



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Prayer : Petitions filed under Article 226 of the Constitution of India seeking issuance of 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 2022 clause 151 (Finance Act 2002) being ultra vires 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 the Petitioner : Mr.V.Sundareswaran

For the Respondents : Mr.C.Harsharaj
Addl. Govt. Pleader (T)
for respondents 2 and 3

: No appearance
for respondent No.1

COMMON ORDER

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

Heard Mr.V.Sundareswaran, learned Counsel for the petitioners and Mr.C.Harsharaj, learned Additional Government Pleader (Taxes) for respondents 2 and 3.



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2. 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., C.J.)

(D.B.C., J.)

18.03.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

1.The Secretary,
Union of India,
Ministry of Finance,
Parliament House, New Delhi.

2.The Secretary,
State of Tamil Nadu,
Department of Commercial Taxes,
Fort St. George, Chennai-600 009.

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