



WEB COPY



W.P.No.6121 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR

AND

THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.No.6121 of 2021

M/s. Bhansali Chemicals (Madras) Limited
Rep. By its Director K.Ashok Mehta
Now At: No.2305, Dhada Arcade III Floor
108, Nainiappa Naicken Street
Chennai – 3.

.. Petitioner

Vs.

1. The Union of India
Rep. By its Secretary
Ministry of Finance, Department of Revenue
North Block, New Delhi – 110 001.

2. The Commissioner of Commercial Taxes
also Commissioner of State Taxes
Ezhilagam, Chepauk
Chennai – 05.

3. The State Tax Officer
Arumbakkam Assessment Circle
No.50, 1st Avenue, Anna Nagar [East]
Chennai – 102.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, seeking for a writ of declaration, declaring that the Section 8(4) of the Central Sales Tax Act, 1956 and Rule 12(1) of the Central Sales Tax [registration and turnover] Rules, 1957 prescribing the form 'C' declaration as declaratory in nature and not mandatory and as being infringing the rights of the petitioners under Article 14 and 19(1)(g) and as violative of Articles 265, 300A and 301 of the Constitution of India, 1950.



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For the Petitioner : Mr.D.Vijayakumar

For the Respondents : Mr.A.R.Sakthivel
Senior Panel Counsel
for R1

Mr.G.Nanmaran
Additional Govt. Pleader
for R2 and R3

ORDER

(Order of the Court was made by R.SURESH KUMAR, J.)

It is submitted by *Mr.D.Vijayakumar*, learned counsel appearing for the petitioner that the present writ petition has become infructuous in view of the settlement that has been arrived out of the SAMADHAN Scheme.

2. Recording the said statement, this writ petition stands dismissed as infructuous. There shall be no order as to costs. Consequently, W.M.P.No.6743 of 2021.

(R.S.K., J.) (C.S.N, J)
28.11.2024

Neutral Citation:Yes/No

drm



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To:

1. The Secretary
The Union of India
Ministry of Finance, Department of Revenue
North Block, New Delhi – 110 001.
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also Commissioner of State Taxes
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R. SURESH KUMAR, J.
AND
C. SARAVANAN, J.

(drm)

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