



WEB COPY



W.P.No.7593 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.7593 of 2021

M/s. Sri Ambika Timer Depot

Rep. by its partner, Shankar Lal M. Patel

No.6, VI Cross Street, New Colony

Cromptet, Chennai – 14.

.. 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 Assistant Commissioner

Cromptet Assessment Circle

No:117, Station Road

Cromptet, Chennai – 44.

.. 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

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.8113 of 2021.

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

Neutral Citation:Yes/No

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To:

1. The Secretary  
The Union of India  
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 Assistant Commissioner  
Crompt Assessment Circle  
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*W.P.No.7593 of 2021*

R. SURESH KUMAR, J.  
AND  
C. SARAIVANAN, J.

(drm)

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28.11.2024  
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