



W.P. No. 4012 of 2012

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.01.2024

CORAM

THE HON'BLE MR.JUSTICE S. VAIDYANATHAN

AND

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P. No. 4012 of 2012

Caterpillar India Private Ltd.,
rep.by its Director – S. Rengarajan,
Power System Division,
Mathagondapalli – 635 114.
Hosur.

..Petitioner

Vs.

1. The Assistant Commissioner (CT),
Hosur (South) Circle,
Hosur.
2. The State of Tamil Nadu
rep. by its Secretary,
Commercial Taxes &
Registration (B1) Dept.,
Fort St. George,
Chennai 600 009.



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3. The Commissioner of Commercial
Taxes,
'Ezhilagam', Chempauk,
Chennai 600 005.

..Respondents

Prayer: Petition under Article 226 of the Constitution of India praying
for issue of a Writ of Declaration to declare 10(11) of the Tamil Nadu Value
Added Tax Rules, 2007 as ultra vires Section 22(3) of the Tamil Nadu Value
Added Tax Act, 2006 besides also infringing Article 14 and violative of
Articles 265 and 300A of the Constitution of India, 1950.

For Petitioner	:: Mr.U. Sriram for Mr.N. Inbarajan
For Respondents	:: Mr.Haja Naziruddin, Addl. Advocate General I assisted by Mr.M. Venkateswaran Special Govt. Pleader

ORDER

(Made by *S. Vaidyanathan,J.*)

Learned counsel for the petitioner seeks permission of this Court to
withdraw the writ petition and he has also made an endorsement to that
effect.

2. In view of the permission sought and endorsement made, the



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writ petition is dismissed as withdrawn. No costs.

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nv

To

1. The Assistant Commissioner (CT),
Hosur (South) Circle,
Hosur.

2. The Secretary,
Commercial Taxes &
Registration (B1) Dept.,
Fort St. George,
Chennai 600 009.

(S.V.N.J.) (C.S.N.J.)

12.01.2024

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S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

nv

3. The Commissioner of Commercial
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