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W.P.No.370 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.11.2024

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

and

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.370 of 2018 and

W.M.P.No.427 of 2018

M/s.Sujana Universal Industries Ltd.,
Represented by its Authorized Signatory - S.Kannan,
Plot No.7, 2nd Floor, CIPET Hostel Road,
TVK Industrial Estate,
Ekkatuthangal,
Chennai - 600 097.

... Petitioner

-Vs-

1. The State of Tamil Nadu,
Represented by its Secretary,
Commercial Taxes and Registration Department,
Fort St.George,
Chennai - 600 009.

2. The Assistant Commissioner (CT),
Guindy Assessment Circle,
Chennai.

... Respondents

PRAYER : Petition under Article 226 of the Constitution of India, praying for issuance of writ of declaration, to declare the first proviso to Section 19(1) of TNVAT Act, 2006 as amended by the Second Amendment Act No.13 of 2015 with effect from 29.01.2016 along with Sub-rules 2(A) of Rule 10 inserted by G.O.(Ms)No.18 dated 29.01.2016 as ultra vires and repugnant to Sub-section (3) of Section 3 of the TNVAT Act, 2006 besides being arbitrary and irrational infringing the rights of the petitioner under Articles 14 and 19(1)(g) and violative of Article 265 of the Constitution of India.

For Petitioner

:

Mrs.R.Hemalatha



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Senior Standing Counsel

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For Respondents

:

Mr.V.Prasanth Kiran
Government Advocate

ORDER

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

Mrs.R.Hemalatha, learned Senior Standing Counsel appearing for the petitioner, on instructions, would submit that, nothing survives in this writ petition.

2. Recording the said submission made by the learned Counsel appearing for the petitioner, this Writ Petition is dismissed as having become infructuous, however, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(R.S.K., J.)

(C.S.N., J.)

21.11.2024

NCC : Yes / No

Index : Yes / No

Speaking Order : Yes / No

vji



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To
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and
C.SARAVANAN, J.**

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