



WP Nos.35090 & 35091 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP Nos.35090, 35091 of 2013

M/S.PRIYADARSHINI SHELTERS (P) .LTD.
NO.42 BSV VILLA FIRST FLOOR
KILPAUK GARDEN ROAD
KILPAUK, CHENNAI 10

: Petitioner in both petitions

Vs

1.STATE OF TAMILNADU
REP. BY SECRETARY TO GOVERNMENT
COMMERCIAL TAXES & REGISTRATION DEPARTMENT
FORT ST. GEORGE,CHENNAI 9

2.COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHEPAUK CHENNAI 5

3.THE ASSISTANT COMMISSIONER (CT)
AYANAVARAM ASSESSMENT CIRCLE
CHENNAI 108

: Respondents in both petitions

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring section 6 of the Tamil Nadu Value Added Tax Act as unconstitutional in view of Article 366 (29A)(b) of Constitution of India as enacted by the Parliament as 46th Constitutional Amendment of 1982 read with Article 286 (3)(b) of the Constitution and Section 6 of TNVAT Act as illegal and unconstitutional.

For Petitioner : No appearance



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For Respondents
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: Mr.C.Harsharaj,
Additional Government Pleader (Taxes)

COMMON ORDER

(Made by the Hon'ble Chief Justice)

None appears for the petitioner.

2. Learned Additional Government Pleader submits that Section 6 of the Tamil Nadu Value Added Tax Act is dealt with by Division Bench of this Court in the case of *L.G.Electronics vs. State of Tamil Nadu*, WP No.29096 of 2013 and connected petitions, dated 31.03.2022. Moreover, the said provision is no longer in the statute book.

3. In view of the same, the writ petitions stand dismissed. There shall be no order as to costs. Consequently, MP Nos.1 and 2 are closed.

(S.V.G., CJ.)

(D.B.C., J.)

28.03.2024

Index : Yes/No
Neutral Citation : Yes/No
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