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W.P.Nos.7222 and 8447 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.03.2024

CORAM

THE HON'BLE Mr. JUSTICE R. MAHADEVAN
AND
THE HON'BLE Mr. JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.7222 and 8447 of 2013
and
M.P. Nos.1 and 1 of 2013

Subalaya Promoters
represented by its Partner
T. Elango
No.3, Krishnammal Complex
Bharathiyar University (Post)
Coimbatore

Petitioner in both WPs

v

- 1 The Commercial Tax Officer
Velandipalayam Circle
Coimbatore – 2
- 2 The State of Tamil Nadu
represented by its Secretary
Commercial Taxes and Religious (B2) Department
Fort St. George
Chennai 600 009

Respondents in both WPs

Prayer in W.P. No.7222 of 2013:

Writ Petition filed under Article 226 of the Constitution of India seeking
a writ of certiorari to call for the records on the file of the first respondent in his



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TIN No.33386205021/2011-12 dated 28.02.2023 and quash the same.

Prayer in W.P. No.8447 of 2013:

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of declaration to declare the Amending Act 21/2007 inserting the words “other than the dealers who purchases goods from outside the State or imports goods from outside the country” in Section 6 of the Tamil Nadu Value Added Tax Act, 2006, as *ultra vires* Article 14 read with Article 19(1)(g) and Articles 21, 301 and 304 of the Constitution of India, apart from being unreasonable, unjust, arbitrary, unfair and violating level playing field.

For petitioner in both WPs	: Mr. V.Sriram for Mr.N. Inbarajan
For respondents in both WPs	: Mr. M.Venkateswaran Special Government Pleader

COMMON ORDER

(made by R. MAHADEVAN, J.)

Based on the letter dated 11.03.2024 given by the learned counsel for the petitioner before the Registry, these writ petitions have been listed today under the caption “for withdrawal”.



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2. Today, when these matters were taken up for hearing, the learned counsel for the petitioner sought permission of this Court to withdraw these writ petitions, as the petitioner has decided to settle the dispute under the Tamil Nadu Taxes (Settlement of Arrears) Act, 2023, and also made an endorsement in the case bundle to that effect. In this regard, memos dated 15.03.2024 have also been filed by the learned counsel for the petitioner.

3. In view of the above submission, endorsement and memos filed by the learned counsel for the petitioner, these writ petitions are dismissed as withdrawn, sans costs. Connected M.Ps. stand closed.

[R.M.D, J.] [M.S.Q, J.]
15.03.2024

cad

To

- 1 The Commercial Tax Officer
Velandipalayam Circle
Coimbatore – 2
- 2 The Secretary
Commercial Taxes and Religious (B2) Department
Government of Tamil Nadu
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Chennai 600 009



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and

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Common order in
W.P.Nos.7222 and 8447 of 2013

15.03.2024