



WEB COPY



W.P.No.4310 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.11.2024

CORAM :

**THE HONOURABLE MR. JUSTICE R.SURESH KUMAR
AND
THE HONOURABLE MR. JUSTICE C.SARAVANAN**

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M/s.Tvl.Vinayaga Friends Association,
Rep by its Secretary,
No.268, 2nd Main Road,
Nehru Nagar,
Rajiv Gandhi Salai,
Kootivakkam,
Chennai 600 008.

... Petitioner

Vs.

1.State rep by Secretary to Government,
Commercial Taxes & Registration Department,
Fort St.George,
Chennai 600 009.

2.Commercial Tax Officer (CT),
Thiruvanmiyur Assessment Circle,
Chennai District.

3.Tamil Nadu State Marketing Corporation Ltd. (TASMAC)
Rep.by its Chariman & Managing Director,
CMDA Tower, 4th Floor,
No.8 Gandhi Irwin road, Egmore,
Chennai 600 008.

4.The District Manager,
Tamil Nadu State Marketing Corporation Ltd.
Chennai District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India,



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praying for the issuance of Writ of Declaration declaring the amended Entry 2 of the second schedule and the explanation to this entry of Tamil Nadu Value Added Tax Act, 2006 as amended and published in G.O.Ms.No.47 of Commercial Taxes and Registration (b1), dated 27.03.2012 as this levy of sales tax at the third stage of sales and also giving preferential treatment to another dealer TASMAL limited of the same trade is ultra vires, unconstitutional.

For Petitioner : Mr.T.Balaji
For Respondents : Mr.C.Harsharaj
Additional Government Pleader

ORDER

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

The prayer sought for in this Writ Petition is for declaring the amended Entry 2 of the second schedule and the explanation to this entry of Tamil Nadu Value Added Tax Act, 2006 as amended and published in G.O.Ms.No.47 of Commercial Taxes and Registration (b1), dated 27.03.2012 as this levy of sales tax at the third stage of sales and also giving preferential treatment to another dealer TASMAL limited of the same trade is ultra vires, unconstitutional.

2.When the matter is taken up for hearing, the learned counsel for the petitioner as well as the learned counsel for the respondents have submitted that the issue raised in this Writ Petition has already been decided in batch of cases in W.P.No.22072 of 2012 by an order dated 31.03.2015 by the Co-ordinate Bench of this Court, which is reported in **2015-2-L.W.497** in the matter of ***Hotel & Bar (FL.3) Association of Tamil Nadu (HOBAT) Vs. The Secretary to***



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Government & another.

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3.It is further stated that as against the said decision of the Co-ordinate Bench of this Court stated supra, a Special Leave Petition has been filed before the Hon'ble Supreme Court, which is pending.

4.In that view of the matter, since the issue is covered by the said decision stated supra, this Writ Petition also faces the same fate and accordingly, the Writ Petition stands dismissed. However, there shall be no order as to costs.

(R.S.K., J.) (C.S.N., J.)
07.11.2024

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Index : Yes/No
Speaking Order : Yes/No
Neutral Citation : Yes/No

To

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