



WEB COPY

W.P.No.13867 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.11.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH  
and  
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.No.13867 of 2014  
and M.P.No.1 of 2014

Cosmopolitan Sports Club,  
Rep. by its Secretary,  
S.Siva Baskaran,  
No.56-B,Sankar Nagar,  
Salem – 636 007.

.. Petitioner

VS

- 1.The State  
Rep. by its Secretary to Government,  
Commercial Taxes and Registration Department,  
Fort St.George,  
Secretariat, Chennai – 9.
- 2.The Assistant Commissioner for  
Commercial Taxes,  
Office of the Assistant Commissioner,  
Salem.
- 3.Tamil Nadu State Marketing Corporation (TASMAC)  
Rep. by its Chairman and Managing Director  
CMDA Tower,  
4<sup>th</sup> Floor, No.8, Gandhi Irwin Road, Egmore,  
Chennai – 8
- 4.The District Manager /  
Deputy Collector, TASMAC Ltd.,  
Salem.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring Section 1(2)(b) of the Tamil Nadu Value Added Tax (5th Amendment) Act 2013 published in Tamil Nadu



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Government Extraordinary Gazette No.328 dated 8.11.2013 is arbitrary ,  
illegal, unconstitutional and unenforceable in law.

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For Petitioner : Mr.T.Balaji  
For Respondents : Mr.V.Prashanth Kiran  
Government Advocate  
for R1, R2  
Mr.P.Ananda Kumar  
Government Advocate  
for R3, R4

ORDER

(Order of the Court was made by Dr. ANITA SUMANTH.,J)

Heard Mr.T.Balaji, for the petitioners; Mr.Prashanth Kiran,  
appearing for R1 and Mr.Anandakumar, appearing for R2.

2. All learned counsel would draw attention to an order passed by  
the First Bench of this Court in a batch of writ petitions, being, W.P.No.  
34099 of 2013 etc dated 29.04.2015 wherein the Bench has recorded that  
the retrospective amendments under challenge now, stands waived by the  
State by Notification dated 21.04.2015.

3. In view of the above, nothing survives for adjudication in this  
matter and this writ petition is closed as infructuous. No costs. Connected  
miscellaneous petition is closed.

[A.S.M., J] [G.A.M., J]  
07.11.2024

Index:Yes/No  
Neutral Citation:Yes  
ssm



W.P.No.13867 of 2014

To

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- 1.The Secretary to Government,  
Commercial Taxes and Registration Department,  
Fort St.George,  
Secretariat, Chennai – 9.
- 2.The Assistant Commissioner for  
Commercial Taxes,  
Office of the Assistant Commissioner,  
Salem.
- 3.The Chairman and Managing Director  
Tamil Nadu State Marketing Corporation (TASMAC)  
CMDA Tower,  
4<sup>th</sup> Floor, No.8, Gandhi Irwin Road, Egmore,  
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DR. ANITA SUMANTH.,J.  
and  
G. ARUL MURUGAN.,J.

ssm

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