



WEB COPY

WP.No.35014 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.35014 of 2014
and MP.No.1 of 2014**

Hotel Tamilnadu
represented by its
Franchisee Mrs.A.K.Vijayalakshmi
Near Bus Stand, Sathanur Dam
Thandarampatty Taluk,
Thiruvannamalai District.

... Petitioner

VS

- 1.The Government of Tamil Nadu,
Rep. by its Secretary
Commercial Taxes and Registration Department,
Fort St. George,
Chennai-600 009.
- 2.The Commissioner of Commercial Taxes,
Government of Tamil Nadu
Greens Road,
Chennai-600 006.
- 3.The Managing Director,
TASMAC Ltd.,
C.M.D.A. Tower, 4th Floor,
No.8, Gandhi-Irwin Road,
Egmore, Chennai-600 008.



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4. The District Manager,
TASMAC Ltd.,
Thiruvannamalai.

.. Respondents

Prayer: Writ 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, as published in the Tamil Nadu Government Gazette No.329 dated 08.11.2013 with reference to the Petitioner's Hotel Tamil Nadu in Sathanur Dam, Thandarampattu Taluk, Thiruvannamalai District as arbitrary, unjust, illegal, unconstitutional and unenforceable in law.

For Petitioner :

For Respondents: Mr.V.Prashanth Kiran (for R1 & R2)
Government Advocate

Mr.P.Anandakumar (for R3 & R4)
Government Advocate

ORDER

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

We are given to understand that both learned counsel on record are no more. However, in light of the contents of the paragraph below, no notice is thought necessary to the petitioner.

2.Mr.V.Prashanth Kiran, circulates a copy of the order of the First Bench which records the position that Notification dated 21.04.2015 has



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waived retrospective demand under Section 1(2)(b) of the Tamil Nadu Value Added Tax (5th Amendment) Act, 2013. Hence and recording the same, 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
Speaking order
Neutral Citation: Yes
vs

To

1. The Secretary,
Commercial Taxes and Registration Department,
Fort St. George,
Chennai-600 009.
2. The Commissioner of Commercial Taxes,
Government of Tamil Nadu
Greaves Road,
Chennai-600 006.
3. The Managing Director,
TASMAC Ltd.,
C.M.D.A. Tower, 4th Floor,
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4. The District Manager,
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and
G. ARUL MURUGAN.,J

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