



WEB COPY

W.P.Nos.25926 & 25927 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.Nos. 25926 & 25927 of 2014

M/s TVL Hotel Vallalar,
Rep. by its Proprietor R.Velmurugan,
No.98/1, Opp. New Bus Stand,
Perambalur – 621 212
Perambalur District.

.. Petitioner
in WP 25926/14

M/s.Tvl. Hotel Guru,
Rep. by its Proprietor N.Sundararaj,
S/o.Narayanasamy,
No.64/F-10, M.V.K.Nagar,
Old Bus Stand,
Perambalur – 621 212
Perambalur District.

.. Petitioner
in WP 25927/14

VS

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

2.The Commercial Tax Officer,
Ariyalur Assessment Circle,
Ariyalur.

3.Tamil Nadu State Marketing Corporation Ltd (TASMAC)
Rep. by its Chairman & 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.,
(TASMAC) Ariyalur District.

.. Respondents



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Prayer in WP Nos. 25926 & 25927 of 2014: Petition filed under Article 226 of the Constitution of India praying to issue a 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
(in both WPs)

For Respondents : Mr.V.Prashanth Kiran
Government Advocate, for R1, R2
Mr.P.Anandakumar
Government Advocate, for R3, R4
(in both WPs)

COMMON ORDER

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

These writ petitions are dismissed in view of the decision of the First Bench of this Court in the case of *Hotel & Bar (FL.3) Association of Tamil Nadu V. The Secretary to Government, Commercial Taxes Department* ((2015) 2 LW 497), upholding the constitutionality of Amendment Act No.25 of 2012 touching upon the impugned Government Order.

2. In light of the above, the present writ petitions also have no merit. Hence, G.O.Ms.No.47 dated 27.03.2012 is upheld and these Writ Petitions are dismissed. No costs.

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

Index:Yes/No
Neutral Citation:Yes
ssm



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Ariyalur.
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