



WEB COPY



W.P.No.28420 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.10.2024

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

**THE HON'BLE MR.JUSTICE SENTHILKUMAR
RAMAMOORTHY**

W.P.No.28420 of 2014

M/s.Hotel Amrita Inn
Rep. by its Proprietor, P.Srikumaran,
No.18, Jawaharlal Nehru Salai,
Arumbakkam, Chennai.

... Petitioner

-VS-

1. The State of Tamil Nadu,
Rep. by its Secretary to Government,
Department of Commercial Tax &
Registration, Fort St. George,
Chennai 600 009.
2. The Commissioner of Commercial Tax,
Commercial Taxes Department &
Registration Department,
"Ezhilagam", Chepauk, Chennai 600 005.
3. The Commissioner of Prohibition & Excise,
"Ezhilagam", Chepauk, Chennai 600 005.



W.P.No.28420 of 2014

4. The Assistant Commissioner of Commercial Taxes, Vadapalani Circle, 10, Razack Garden Street, MMDA Colony, Chennai 600 106.

5. Tamil Nadu State Marketing Corporation Ltd.,
Rep. by its Chairman & Managing Director,
4th Floor, Thalamuthu Natarajar Maligai,
No.8, Gandhi-Irwin Bridge Road, Egmore,
Chennai 600 008.

... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration to declare the notification G.O.Ms.No.47, Commercial Taxes & Registration (B1) Department, dated 27.03.2012, published in the TN Government Gazette, Extraordinary No.81, dt. 27.03.2012, issued by the 1st respondent, which has amended Entries 1 & 2 and Explanation-1 of Second Schedule of Tamil Nadu Value Added Tax Act, 2006 as void and unconstitutional, in so far as the petitioner is concerned.

For Petitioner	:	No appearance
For Respondents	:	Mr.C.Harsha Raj Addl. Govt. Pleader for RR 1, 2 and 4
	:	No appearance for RR 3 & 5

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ORDER

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(Order of the Court was made by the Hon'ble Chief Justice)

None for petitioner. Writ Petition is dismissed.

(K.R.SHRIRAM., CJ.)

**(SENTHILKUMAR RAMAMOORTHY,
J.)**

18.10.2024

Index : Yes/No
NC : Yes/No

sra

To:

1. The Secretary to Government of Tamil Nadu,
Department of Commercial Tax &
Registration, Fort St. George,
Chennai 600 009.
2. The Commissioner of Commercial Tax,
Commercial Taxes Department &
Registration Department,
"Ezhilagam", Chepauk, Chennai 600 005.
3. The Commissioner of Prohibition & Excise,
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THE HON'BLE CHIEF JUSTICE
AND
SENTHILKUMAR RAMAMOORTHY,J.

(sra)

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