



W.P.Nos.32504 to 32506 of 2017

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.02.2024

CORAM :

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.32504 to 32506 of 2017

M/s.Tech Sharp Engineers Pvt. Ltd.
Rep. by its Managing Director – M.Mathew
No.C-39, 2nd Avenue, Anna Nagar
Chennai – 600 040.

Petitioner in
all W.Ps

Vs.

1. The State of Tamil Nadu
Rep. by its Secretary to Government
Department of Commercial Taxes and
Religious Endowments, Fort St. George
Chennai – 600 009.

2. The Assistant Commissioner [CT] [Main]
Amingikarai Assessment Circle
Kuralagam Annexe Building, III Floor
Chennai – 600 108.

Respondents in
all W.Ps

Prayer in W.P.No.32504 of 2017: Petition filed under Article 226 of the Constitution of India seeking a writ of declaration, to declare the amendment to Section 6 of the Tamil Nadu Value Added Tax Act 2006, inserting the expressions other than the dealer who purchases goods from outside the State or imports goods from outside the Country



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introduced vide Act 21 of 2007 as *ultra vires* Articles 14, 19 (1) (g), 265, 300A, 301 to 304 of the Constitution of India;

Prayer in W.P.No.32505 of 2017: Petition filed under Article 226 of the Constitution of India seeking a writ of certiorari, to call for the records on the file of the 2nd respondent in his impugned proceedings made in TIN/33071022336/2009-10 dated 20.06.2014 quash the same as illegal and contrary to the scheme of the Act; and

Prayer in W.P.No.32506 of 2017: Petition filed under Article 226 of the Constitution of India seeking a writ of certiorari, to call for the records on the file of the 2nd respondent in his impugned proceedings made in TIN/33071022336/2010-11 dated 20.06.2014 quash the same as illegal and contrary to the scheme of the Act.

For the Petitioner : Ms.Francy Victor
in all W.Ps for Ms.R.Hemalatha

For the Respondents : Mr.M.Venkateswaran
in all W.Ps Special Government Pleader (Tax)

COMMON ORDER

(Made by the Hon'ble Chief Justice)

Learned counsel for the petitioner, on instructions, seeks leave to withdraw these writ petitions.



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2. The writ petitions, accordingly, stand dismissed as withdrawn.

There shall be no order as to costs. Consequently, W.M.P.Nos.35823 to 35827 of 2017 are closed.

(S.V.G., CJ.)

(D.B.C., J.)

14.02.2024

Index : Yes/No

Neutral Citation : Yes/No

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To

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THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.

(drm)

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