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W.P.No.14370 of 2017

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.11.2024

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P.No.14370 of 2017

Tvl. Million's Fashions
Rep. By its Proprietor
Old No.41, New No.79, Coral Merchant Street
Mannady, Chennai – 600 001. .. Petitioner

Vs.

1. The State of Tamil Nadu
Rep. By the Secretary to Government
Commercial Taxes Department
Fort St. George, Chennai – 600 009.
2. The Assistant Commissioner
Muthialpet Assessment Circle
Chennai. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, seeking for a writ of declaration, to declare that Entry 77A of the Schedule IV to the Tamil Nadu Value Added Act, 2006 is unconstitutional for being *ultra vires*, inter alia, Articles 14, 246 and 286(3) and Sections 14 and 15 Central Sales Tax Act, 1956 to the extent that the benefit of exemption under Section 15 of the Tamil Nadu Value Added Tax Act, 2006 is not extended to imported cotton fabrics.



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For the Petitioner : Mr.Adithya A Reddy
For the Respondents : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

(Order of the Court was made by R.SURESH KUMAR, J.)

Mr.Adithya A Reddy, learned counsel appearing for the petitioner submits that the present writ petition has become infructuous. He has also made an endorsement to that effect.

2. In view of that, the present writ petition stands dismissed as infructuous. There shall be no order as to costs.

(R.S.K., J.) (C.S.N, J)
28.11.2024

Neutral Citation:Yes/No

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To:

1. The Secretary to Government
The State of Tamil Nadu
Commercial Taxes Department
Fort St. George, Chennai – 600 009.
2. The Assistant Commissioner
Muthialpet Assessment Circle
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R. SURESH KUMAR, J.
AND
C. SARAVANAN, J.

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