



WEB COPY



WA No.830 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.01.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WA No.830 of 2021

M/s.Super Sales India Ltd.,
Rep. by its Authorised Signatory and
Senior Manager-Finance, Mr.S.Ravindran,
34-A, Kamaraj Road, Coimbatore 641 018.

.. Appellant

-VS-

1. The State of Tamil Nadu,
Rep. by its Secretary,
Local Administration Department,
Fort St. George, Chennai 600 109.

2. The President,
V.Vavipalayam Panchayat,
V.Vavipalayam 641 671.

.. Respondents

Prayer: Writ appeal filed under Clause 15 of the Letters Patent against the order of the learned Single Judge dated 23.07.2019 passed in W.P.No.6542 of 2007.

For the Appellant : Mr.Anirudh Krishnan

For the Respondents : Mr.K.Karthik Jagannath
Govt. Advocate for R-1
: No appearance for R-2

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WEB COPY

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

We have heard Mr.Anirudh Krishnan, learned counsel for the appellant and Mr.K.Karthik Jagannath, learned Government Advocate for the first respondent.

2.The appellant/original petitioner had filed the writ petition challenging the demand notice dated 23.12.2006 directing the petitioner to pay corporate tax in respect of 34 numbers of Windmill. The writ petition was dismissed. Aggrieved thereby, the present appeal.

3. On the earlier date, we had asked the learned Advocate for the State to make submissions as to how the impugned notice would conform to the provisions of the Tamil Nadu Panchayats Act, 1994.

4. The learned Government Advocate, on instructions, submits that the said demand notice does not have any basis under the law. Reference is made to Sections 171 and 172 of the Act.



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

(sra)

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