



WEB COPY



W.P.No.39197 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.12.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.No.39197 of 2024

M/s Hotel Sun World
Rep. By its Proprietor,
N.Kumar,
S/o. Nainar,
No.6/81-B, Kovalam Road,
Kanyakumari.

.. Petitioner

VS

- 1.State rep. By Secretary to Government,
Commercial Taxes & Registration Department,
Fort St.George, Chennai – 600 009.
- 2.The Commercial Tax Officer,
Nagercoil Rural, Nagercoil.
- 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,
TASMAC Ltd.,
Chenbagaramanpudur,
Nagercoil, Kanyakumari District.

.. Respondents

Prayer : 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



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the third stage of sales and also giving preferential treatment to another dealer TASMAL Limited of the same trade is ultra vires, unconstitutional.

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For Petitioner : Mr.T.Balaji

For Respondents : Mr.G.Nanmaran
Special Government Pleader

ORDER

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

An identical issue has been considered by this Court in W.P.No.4310 of 2015 and the order dated 07.11.2024 reads as follows:-

"The prayer sought for in this Writ Petition is for 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.

2.When the matter is taken up for hearing, the learned counsel for the petitioner as well as the learned counsel for the respondents have submitted that the issue raised in this Writ Petition has already been decided in batch of cases in W.P.No.22072 of 2012 by an order dated 31.03.2015 by the Co-ordinate Bench of this Court, which is reported in 2015-2-L.W.497 in the matter of Hotel & Bar (FL.3) Association of Tamil Nadu (HOBAT) Vs. The Secretary to Government & another.

3.It is further stated that as against the said decision of the Co-ordinate Bench of this Court stated supra, a Special Leave Petition has been filed before the Hon'ble Supreme Court, which is pending.

4.In that view of the matter, since the issue is covered by the said decision stated supra, this Writ Petition also faces the same fate and accordingly, the Writ Petition stands dismissed. However, there shall be no order as to costs."



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2. In light of the admitted identity in facts and legal position both learned counsel would request that the same order may be passed in this matter as well, and we accede to the request .

3. Writ petition stands dismissed in terms of order dated 07.11.2024, extracted supra. No costs.

[A.S.M., J] [G.A.M., J]
20.12.2024

Index:Yes/No
Neutral Citation:Yes/No
ssm

Note to Registry : Issue on 24.12.2024

To

- 1.The Secretary to Government,
Commercial Taxes & Registration Department,
Fort St.George, Chennai – 600 009.
- 2.The Commercial Tax Officer,
Nagercoil Rural, Nagercoil.
- 3.The Chairman & Managing Director,
Tamil Nadu State Marketing Corporation Ltd (TASMAC)
CMDA Tower, 4th Floor,
No. 8, Gandhi Irwin / road, Egmore,
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- 4.The District Manager,
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