IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 12.02.2024

CORAM

THE HON'BLE Mr. JUSTICE R. MAHADEVAN
AND
THE HON'BLE Mr. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD) Nos.13767, 13900 & 13901 of 2017
AND
W.M.P.(MD) Nos.10836 & 10837 of 2017

Tvl.Ananda Hardwares
Rep. by its Proprietor T.Kannan
No.248/C, Trichy Road
Thuraiyur .. Petitioner in all WPs

Vs.

1.The State of Tamil Nadu
Rep. by the Secretary to Government
Commercial Taxes and Registration Department
Fort St. George, Chennai-9

2.The Commercial Tax Officer
Thuraiyur Assessment Circle
Thuraiyur .. Respondents in all WPs

W.P.(MD) No.13767 of 2017 filed under Article 226 of the Constitution of India praying for issuance of a Writ of Declaration declaring that Section 3(4) of the Tamil Nadu Value Added Tax Act, 2006 insofar as the expression "who effects second and subsequent sales of goods purchased within the State' is concerned and Section 19(11) of the Tamil Nadu Value Added Tax Act, 2006 and Rule 10(2) of the Tamil Nadu Value Added Tax Rules, 2007 are inconsistent with the charging Section 3 and the general scheme of the Tamil Nadu Value Added Tax Act, 2006 and the resultant denial of the input tax credit invoking Section 19(11) of the Tamil Nadu Value Added Tax Act, 2006 as arbitrary, irrational and infringing the rights of the petitioner guaranteed under Articles 14, 19(1)(g), 265 and 300-A of the Constitution of India.

W.P.(MD) No.13900 of 2017 filed under Article 226 of the Constitution of India praying for issuance of a Writ of certiorari calling for the records on the file the 2nd respondent herein in TIN.No.33123641260/2012-13 dated 17.05.2017 and quash the same as invalid, illegal and without jurisdiction.

W.P.(MD) No.13901 of 2017 filed under Article 226 of the Constitution of India praying for issuance of a Writ of certiorari calling for the records on the file the 2nd respondent herein in TIN.No.33123641260/2013-14 dated 17.05.2017 and quash the same as invalid, illegal and without jurisdiction.

For Petitioner in all WPs	:	Mr.A.Chandrasekaran
For Respondents in all WPs	:	Mr.V.Prashanth Kiran Special Government Pleader

COMMON ORDER

(Order of the court was made by R. MAHADEVAN, J.)

Based on the letter dated 30.01.2024 filed by the learned counsel for the petitioner before the Registry, these writ petitions have been listed today under the caption "for withdrawal".

2. When these matters are taken up for hearing, the learned counsel for the petitioner seeks permission of this Court to withdraw these writ petitions, as the petitioner is inclined to file an application for Samadhan Scheme under the provisions of The Tamil Nadu Taxes (Settlement of Arrears) Act, 2023. He has also made an endorsement in the case bundle in W.P.(MD) Nos.13767 of 2017, to that effect.

3. In view of the above submission and the endorsement made by the learned counsel for the petitioner, these writ petitions are dismissed as withdrawn. No costs. Connected miscellaneous petitions are closed.

[R.M.D, J.] [M.S.Q, J.]
12.02.2024

Neutral Citation : Yes/No
gya

R. MAHADEVAN, J.

AND
MOHAMMED SHAFFIQ, J.

gya

To
1.The Secretary to Government of Tamil Nadu
Commercial Taxes and Registration Department
Fort St. George, Chennai-9

2.The Commercial Tax Officer
Thuraiyur Assessment Circle
Thuraiyur

W.P.(MD) Nos.13767, 13900 & 13901 of 2017

12.02.2024