



W.P.(MD)No.2886 of 2005

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.02.2024

CORAM :

THE HON'BLE MR. JUSTICE R. MAHADEVAN

AND

THE HON'BLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.2886 of 2005 &
W.M.P.(MD)No.2945 of 2005

Sterling Holiday Resorts (India) Ltd.,
No.406, T.T.K. Road,
Alwarpet,
Chennai - 600 018.

... Petitioner

Vs.

- 1.The Deputy Commercial Tax Officer,
Kumbakonam-III.
- 2.The Deputy Commercial Tax Officer,
Kodaikanal.
- 3.The Deputy Commercial Tax Officer,
Udagai (South).
- 4.The Commercial Tax Officer,
Chengalpet.
- 5.The Deputy Commercial Tax Officer,
Salem (Rural),
Salem.
- 6.The Deputy Commercial Tax Officer,
Thirupatthur.



W.P.(MD)No.2886 of 2005

7. The State of Tamil Nadu,
Represented by the Secretary,
Secretary to Government,
Department of Commercial Taxes
and Religious Endowments,
Fort St. George,
Chennai - 600 009.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking to issue a Writ of Declaration to declare that the State of Tamil Nadu or its officers and agents are not competent to impose or recover a tax under Serial No.62 of List II of the Seventh Schedule to the Constitution of India on time share sold by the petitioner or the occupancy of such time share members, and that in any view Section 4 of the Tamil Nadu Tax on Luxuries Act, 1981 does not provide for a levy on the time share payment of the members, and the resultant proceedings for assessment and collection of tax or penalty under the Act are violative of Article 265 and the demands void under Articles 14, 19(1)(g) and 300 A of the Constitution of India.

For petitioner	: Mr.N.Prasad For Mr.N.Inbarajan
For respondents	: Mr.M.Venkateswaran Special Government Pleader



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W.P.(MD)No.2886 of 2005

ORDER

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

The learned counsel appearing for the petitioner seeks permission of this court to withdraw this writ petition with liberty to file fresh writ petition. He has also made endorsement in the writ petition to that effect.

2. In view of the above, liberty is granted and the writ petition is dismissed as withdrawn. No costs. Consequently, connected miscellaneous petition is closed.

[R.M.D,J.] [M.S.Q, J.]
09.02.2024

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Index: Yes / No.
Speaking order/ Non-speaking order
Neutral Citation: Yes / No.



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R. MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

r n s

To

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- 6.The Deputy Commercial Tax Officer,
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- 7.The Secretary to Government,
Government of Tamil Nadu,
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