BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Date : 19/12/2024

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MRS. JUSTICE L.VICTORIA GOWRI

W.P.(MD). No.1245 of 2014

Tvl.Kodaikanal Golf Club (FL-2),
rep.by its Hon.Secretary, G.S. Mani. ... Petitioner

-vs-

1 The State of Tamil Nadu,
Rep.By the Secretary to Government,
Dept. of Commercial Taxes,
Fort.St.George,
Chennai - 600 009.

2 The Managing Director,
Tamil Nadu State Marketing Corporation Ltd.,
Chennai.

3 The District Manager,
Regional Office (TASMAC),
Dindigul. ... Respondents

PRAYER :- Writ Petition, filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Declaration, declaring the Amended Act 28/2013 in the Tamil Nadu Value Added Tax Act, 2006, dated 8.11.2013, which has amended Entry of Second Schedule, is void as being inconsistent with Articles 14 and 19(1) (g) besides being violative of Article 301 of the Constitution of India and, therefore, inoperative and unenforceable and recoveries pursuant thereto are without authority of law and infringe Article 265 of the Constitution of India.

For Petitioner : Mr.T.Bashyam

For Respondent 1 : Mr.R.Suresh Kumar,
Addl. Government Pleader.

For Respondents 2 & 3 : Mr.H.Arumugam

ORDER

(Order of the Court was made by the Hon'ble The Chief Justice)

Counsel for the petitioner states that the issue as to whether the claim for increase in Value Added Tax (VAT) retrospectively is valid, has been decided by a co-ordinate Bench of this Court way back on 17.12.2019 in W.P.(MD) No.19910 of 2013 in the case of *Star Club v. The Principal Secretary to Government, Commercial Taxes and Registration Department, Government of Tamil Nadu*, and other petitions. Counsel also states, the findings in the said judgment will squarely apply to this petition as well.

2. Counsel, appearing for the respondents, concurs. Counsel states, the said decision has also been followed by this Court in other matters.

3. Therefore, the Rule, issued earlier, is made absolute to the extent of whether the impugned increase in VAT can be claimed retrospectively.

4. Writ Petition stands disposed of accordingly. No costs. Consequently, the connected M.P.(MD) Nos.1 and 2 of 2014 are closed.

(K.R.SHRIRAM, C.J.) **(L.VICTORIA GOWRI, J.)**

19.12.2024

NCC : Yes/No
Index : Yes/No

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