



WP(MD). No.20449 of 2014

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

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.20449 of 2014

P.L.Palaniappan

...

Petitioner

-VS-

- 1 State, represented by
Secretary to Government,
Fort St. George,
Chennai – 600 009.
 - 2 The Assistant Commissioner,
Commercial Tax Office,
Karur North Assessment Circle,
Karur.
 - 3 Tamil Nadu State Marketing Corporation Ltd.,
Rep. by its Chairman & Managing Director,
CMDA Tower, 4th Floor,
No.8, Gandhi Irwin Bridge Road, Egmore,
Chennai - 600 008.
 - 4 The District Manager,
Tamil Nadu State Marketing Corporation Ltd.,
(TASMAC),
Karur District.
- ... Respondents



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PRAYER :- Writ Petition, filed under Article 226 of the Constitution of India, praying for issuance of 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 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 virus and unconstitutional.

For Petitioner : Mr.P.Athimoolapandian

For Respondents 1 & 2 : Mr.R.Suresh Kumar,
Addl. Govt. Pleader.

For Respondents 3 & 4 : Mr.H.Arumugam,
Standing Counsel.

ORDER

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

Counsel for petitioner states, in view of the judgment of the Co-ordinate Bench of this Court in *Hotel & Bar (FL.3) Association of Tamil Nadu v. The Secretary to Government, Commercial Taxes Department, Chennai, and Another*, reported in 2015 SCC OnLine Mad 7092, the present petition may be dismissed.



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2. Writ Petition stands dismissed accordingly. No costs.

Consequently, the connected M.P.(MD) No.1 of 2014 is closed.

(K.R.SHRIRAM, C.J.)

(L.VICTORIA GOWRI, J.)

19.12.2024

NCC : Yes/No

Index : Yes/No

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**THE HON'BLE CHIEF JUSTICE
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