



W.P. Nos. 1621 of 2013 & 33320 of 2014

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.02.2025

CORAM

THE HON'BLE DR. JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR. JUSTICE C. KUMARAPPAN

W.P. Nos. 1621 of 2013 & 33320 of 2014

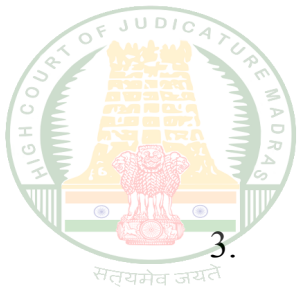
W.P. No. 1621 of 2013

Chennapurai Andhra Maha Sabha
Rep. by its Secretary,
Mr.K. Sathyanarayana,
127/A, Bricklin Road, 2nd floor,
PUrasawalkam, Chennai – 600 007.

..Petitioner

Vs.

1. The State of Tamil Nadu,
Rep. by the Secretary to Government,
Department of Commercial Taxes,
Fort St. George,
Chennai – 600 009.
2. The Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai – 600 005.



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3. The Assistant Commissioner (CT),
Ayanavaram Assessment Circle,
Kuralagam Building Annex, 3rd Floor,
Chennai – 600 108.

..Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying for issue of a Writ of Declaration declaring that G.O.Ms. No. 47 dated 27.03.2012 which amended Entry 1 & 2 of the Second Schedule of the TNVAT Act, 2006 and Explanation 1 of the Second Schedule to the TNVAT Act, 2006 w.e.f 01.04.2012 are void and unconstitutional insofar as the petitioner is concerned.

For Petitioner :: No Appearance

For Respondents :: Ms. Amirtha Poonkodi Dinakaran
Govt. Advocate (Taxes)

W.P. No. 33320 of 2014

C.R. Jayasankar

..Petitioner

Vs.

1. The State rep. by
Secretary to Government,
Commercial Taxes & Registration Department,
Fort St. George, Chennai -9.

2. The Commercial Tax Officer,

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Cuddalore Assessment Circle,
Cuddalore, Cuddalore District.

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 – 08.
4. The District Manager,
Tamil Nadu State Marketing Corporation Ltd.,
(TASMAC),
Cuddalore District.

..Respondents

Prayer: Petition filed under Article 226 of the Constitution of India
praying for issue of a Writ of Declaration declaring that 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 is arbitrary,
illegal, unconstitutional and unenforceable in law.

For Petitioner :: Mr.R. Venkatajalapathy

For Respondents :: Ms.Amirtha Poonkodi Dinakaran,



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Govt. Advocate (Taxes) for R2

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COMMON ORDER

(Made by Dr. ANITA SUMANTH,J.)

No appearance for the petitioner in W.P. No. 1621 of 2013.

2. Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate (Taxes) appearing on behalf of the Commercial Taxes Department would point out that the matter is covered by the decision of the First Bench of this Court in the case of *Hotel & Bar (FL.3) Association of Tamil Nadu V. The Secretary to Government, Commercial Taxes Department ((2015) 2 LW 497)*, upholding the constitutionality of Amendment Act No. 25 of 2012 touching upon the impugned Government Order.

3. In view of the aforesaid decision upholding G.O.Ms. No.47 dated 27.03.2012, the writ petitions have no merit and they are dismissed.
No costs.

nv

(A.S.M.J.) (C.K.J.)
04.02.2025

Index: Yes/No
Neutral Citation: Yes/No



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Fort St. George,
Chennai – 600 009.
2. The Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai – 600 005.
3. The Assistant Commissioner (CT),
Ayanavaram Assessment Circle,
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Chennai – 600 108.
4. The Secretary to Government,
Commercial Taxes & Registration Department,
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Chennai -9.
5. The Commercial Tax Officer,
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Cuddalore, Cuddalore District.



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Dr. ANITA SUMANTH,J.

AND

C. KUMARAPPAN,J.

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