



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.07.2025

CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N. SENTHILKUMAR**

**W.P.No. 22000 of 2008
and
M.P.Nos. 1,2 & 3 of 2008**

Emerson Process Management Chennai Pvt Ltd.,
Rep. by its Director, Jose Mathew
No.147, Karapakkam Village,
Chennai – 600 097.

*(cause title amended vide order
dated 16.07.2025 made in
WMP No. 8542 of 2022 in WP No.22000/08)*

.. Petitioner

VS

1.Special Commissioner of Commercial Taxes,
Ezhilagam, Chennai.

2.Assistant Commissioner (CT)
Thiruvanniyur Assessment Circle,
Chennai.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring Circular No. VAT Cell 46796/2007 (VCC No. 1411) dt. 29.8.08 issued by the 1st respondent to be ultra vires provisions the Tamil Nadu Value Added Tax Act, 2006 and Articles 14, 19(1)(g) and 301-305 of the Constitution of India, and thus null and void.



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W.P.No. 22000 of 2008

DR. ANITA SUMANTH,J.
and
N. SENTHILKUMAR.,J

For Petitioner : Mr.N.Murali

For Respondents : Ms.Amrita Dinakaran
Government Advocate

ORDER

(Made by Dr.ANITA SUMANTH.,J)

Mr.Murali, learned counsel on record for the petitioner makes an endorsement to the effect that the petitioner does not wish to pursue this Writ Petition, recording which, this Writ Petition is dismissed as withdrawn. No costs. Connected miscellaneous petitions are closed.

[A.S.M., J] [N.S., J]
16.07.2025

sl
Index:Yes/No
Speaking order
Neutral Citation:Yes

To
1.The Special Commissioner of Commercial Taxes,
Ezhilagam, Chennai.

2.The Assistant Commissioner (CT)
Thiruvanmiyur Assessment Circle,
Chennai.

W.P.No. 22000 of 2008