



WEB COPY

W.P.Nos.22027 and 22028 of 2011

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.02.2025

CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN**

**W.P.Nos.22027 and 22028 of 2011
and M.P.Nos.1 and 2 of 2011**

M/s.Larsen & Toubro Limited
ECC Division,
No.10, Club House Road
Chennai – 600 002.

.. Appellant in both W.Ps.

VS

1. The State of Tamil Nadu
represented by the Secretary to Government
Department of Commercial Taxes and
Religious Endowments,
Fort St. George, Chennai – 600 009.
.. Respondent in W.P.No.22027 of 2011
2. Special Commissioner & Commissioner of
Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk, Chennai – 600 005.
.. Respondent in both W.Ps
3. The Deputy Commissioner (CT-I)
Large Tax Payers Unit,
34(123) V Floor, Dugar Towers,
Marshall Road, Egmore,
Chennai – 600 008.
.. Respondent in W.P.No.22027 of 2011

3. The Deputy Commissioner (CT-II)
Large Tax Payers Unit,



W.P.Nos.22027 and 22028 of 2011

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34(123) V Floor, Dugar Towers,
Marshall Road, Egmore,
Chennai – 600 008.

.. Respondent in W.P.No.22028 of 2011

Prayer in W.P.No.22027 of 2011: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration to declare and strike down the impugned provisions of Section 13(1) to (8) with provisos of the TNVAT Act, 2006 read with Rule 9(1) to (4) of the TNVAT Rules, 2007 as unconstitutional and ultra vires the provisions of Articles 14, 19(1)(g), 265, 286(2) and 300A of the Constitution of India and derogatory and contradictory to the provisions of the charging section viz., Section 5 of TNVAT Act, 2006 read with Rule 8(5) clauses (a) to (e) of the TNVAT Rules, 2007.

Prayer in W.P.No.22028 of 2011: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari call for the records of the impugned Rejection Notice in TIN:33800620015/2010-11 dated 06.04.2011 from the files of the second respondent herein, quash the same.

In both W.Ps.

For Petitioner : Mrs.Aparna Nandakumar

For Respondents : Mr.Prashanth Kiran
Government Advocate

COMMON ORDER

(Order of the Court was made by Dr.ANITA SUMANTH..J)

Mrs.Aparna Nandakumar, learned counsel for the petitioner makes

an endorsement that the petitioner does not pursue these Writ Petitions,



W.P.Nos.22027 and 22028 of 2011

recording which, these Writ Petitions and the connected Miscellaneous

Petitions are dismissed as withdrawn. No costs.

[A.S.M., J] [C.K., J]
06.02.2025

Index:No

Speaking order

Neutral Citation:Yes

sl

To

1. The State of Tamil Nadu
represented by the Secretary to Government
Department of Commercial Taxes and
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Fort St. George, Chennai – 600 009.
2. Special Commissioner & Commissioner of
Commercial Taxes,
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3. The Deputy Commissioner (CT-I)
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DR. ANITA SUMANTH,J.
and
C.KUMARAPPAN,J.

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