



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2025

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CORAM

**THE HONOURABLE DR JUSTICE ANITA SUMANTH
AND
THE HONOURABLE MRS JUSTICE R. HEMALATHA**

**WP No. 20356 of 2013
and M.P.No.1 of 2013**

1. Sankhla Industries
Rep. By Its Partner, Mr.P.Subash
Chand, No.2, First Floor, Race Course
Road, Madhavanagar,
Bangalore 560 001

Petitioner(s)

Vs

1. The Deputy Commercial
Tax Officer, Ranipet Outward Check
Post, @ Serkadu, Katpadi Taluk

2.The State Of Tamilnadu
Rep. By Its Secretary To Government,
Commercial Taxes And Registration
(b2) Department, Fort St. George,
Chennai-9

Respondent(s)

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PRAYER:

PETITION under Article 226 of the Constitution of India praying to declare the provisions of Section 70 of the Tamilnadu Value Added Tax Act 2006 and Rule 15(17) of the Tamilnadu Value Added Tax Rules 2006 as unconstitutional and ultra vires Entry 54 of List II to the Seventh Schedule to the constitution of India apart from being violative of under Articles 14, 19(1)(g) and Article 265 and Article 301 of the constitution of India, 1950.

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For Petitioner(s): M/s.N.Inbarajan
N.Sriprakash
N.Prasad

For Respondent(s): Mr.Prashanth Kiran,
Government Advocate For R1
and R2

ORDER

(Order of the Court was made by Anita Sumanth J.)

The prayer in this Writ Petition is to declare Section 70 of the Tamil Nadu Value Added Tax Act, 2006 and Rule 15(17) of the Tamilnadu Value Added Tax Rules 2006 as unconstitutional.

2. Pending this Writ Petition, the matter has taken its regular course and the petitioner has also obtained substantial relief in the revision petition. Hence,



they do not pursue this Writ Petition and Mr.Prasad, learned counsel for the petitioner makes an endorsement to this effect.

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3. Recording the endorsement made, this Writ Petition and the connected

Miscellaneous Petition are dismissed as withdrawn. No costs.

[A.S.M.,J] [R.H.,J]

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To

1.The Deputy Commercial
Tax Officer, Ranipet Outward Check Post, @
Serkadu, Katpadi Taluk

2.The State Of Tamilnadu
Rep. By Its Secretary To Government,
Commercial Taxes And Registration (b2)
Department, Fort St. George, Chennai-9

Index:Yes
Speaking
Internet:Yes
Neutral Citation:Yes



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**ANITA SUMANTH J.
AND
R.HEMALATHA J.**

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