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

T.C.No.14 of 2024

Tvl. Larsen & Tourbo Limited,
No.10, Club House Road Road,
Chennai - 600 002. .. Appellant

vs

The State of Tamil Nadu
Rep. by its Assistant Commissioner (CT),
Zone - IX, Chennai - 600 006. .. Respondent

Prayer : Appeal filed under Section 38(1) of the Tamil Nadu General Sales Tax, 1959 against the order of the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench), Chennai dated 03.11.2023 made in T.A.No.129 of 2004.

For Appellant : Mr.N.Prasad

For Respondents : Mr.Prashanth Kiran
Government Advocate

JUDGMENT

(Delivered by Dr. ANITA SUMANTH.,J)

The present tax case challenges the order of the Tribunal dated 03.11.2023.

2. Both Mr.Prasath, learned counsel, appearing for the appellant and Mr.Prashanth Kiran, learned Government Advocate, appearing for the respondent/Department, would concur on the position that W.P.No.11126 of 2005 had been filed seeking a declaration that proviso to Section 3-B(2)(d) of the Tamil Nadu General Sales Tax, 1959 is ultra vires Article 366 (29-A)(b) and beyond legislative competence of the State and Sl.No.54, List II of the Seventh Schedule to the Constitution of India and unenforceable and the resultant levy and collection of sales tax from the petitioner as unreasonable and violative of Article 265 and arbitrary, repugnant to Article 14 of the Constitution of India.

3. That writ petition has been allowed on 23.04.2024 following the authoritative pronouncement of the Supreme Court in the case of the same assessee as before us, *Larsen & Toubro Ltd. v. Additional Deputy Commissioner of Commercial Taxes* [(2016) 19 VST 512].

4. The impugned order of the Tribunal deals with an assessment touching upon Section 3-B(2)(d) of the Tamil Nadu General Sales Act, 1959. In light of the declaration as aforesaid, the impugned

order of the Tribunal also has no legs to stand. This Tax Case appeal is allowed. No costs.

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

Index:Yes/No
Neutral Citation:Yes
ssm

To

The Assistant Commissioner (CT),
State of Tamil Nadu,
Zone - IX,
Chennai - 600 006.

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

ssm

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