



W.P.Nos.7052 & 7053 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2025

CORAM :

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

**W.P.Nos.7052 & 7053 of 2014
and
MP.Nos.1 & 1 of 2014**

R.Panneerselvam,
Proprietor,
Rohini International,
No.67, G.N.Chetty Road,
T.Nagar,
Chennai 600 017.
2014

.. Petitioner in WP.No.7052 of

R.Panneerselvam,
Director,
Rohini Hotels Madras (Pvt) Ltd.,
No.30, (Old No.161) Mount Road,
Saidapet, Chennai 600 015.
2014

.. Petitioner in WP.No.7053 of

VS

1.The State Rep. by Secretary to Government,
Commercial Taxes & Registration Department,
Fort St. George, Secretariat,
Chennai 600 009.

2.The Assistant Commissioner for Commercial Taxes,
Office of the Assistant Commissioner,



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No.46, Greenway Road, Chennai 600 028.

WEB COPY

3. Tamil Nadu State Marketing Corporation Ltd (TASMAC)

Rep by its Chairman and Managing Director,
CMDA Tower, IV Floor,
No.8, Gandhi Irwin Road, Egmore,
Chennai 600 008.

4. The Manager,
IMFS Depot,
Thirumazhisai – II.

... Respondents in both WPs

Common Prayer: Petitions filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration, declaring Sec 1(2)(b) of the Tamil Nadu Value Added Tax (5th Amendment) Act 2013, dt. 8.11.13 and the letter of demand of 4th respondent in Pdl FL2/FL3/2013 dt.13.12.13 as arbitrary, illegal, unconstitutional and unenforceable in law.

(In both WPs)

For Petitioner : No Appearance

For Respondents : Mr.V.Prashanth Kiran (for R1 & R2)
Government Advocate

Mr.K.Balakrishnan (for R3)

No Appearance (for R4)

COMMON ORDER

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

When the matter was listed for hearing on 04.02.2025, the petitioner was called absent. It was hence directed to be listed today

<https://www.mhc.tn.gov.in/judis> under the caption 'for dismissal'. Today also there is no representation by



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or on behalf of the petitioner.

WEB COPY 2. However, the issue involved in these writ petitions stands covered by a decision of the first Bench of this Court in *M.Ravichandran and others v The State, Represented by Commercial Taxes and Registration Department and others* (W.P.No 34099 of 2013 batch dated 29.04.2015), wherein the first Bench held as follows:-

“Learned counsel for the Revenue states that the retrospective demand made stands waived, in view of the Notification of the Government dated 21.04.2015 and thus, these petitions have become infructuous.

2. The aforesaid statement is taken on record and the writ petitions stand disposed of as infructuous. No costs.”

3. In light of the above, these writ petitions stand dismissed. No costs. Connected miscellaneous petitions stand closed.

[A.S.M., J] [C.K., J]
24.02.2025

Index:No
Speaking order
Neutral Citation:Yes
vs

To

1. The Commercial Taxes & Registration Department,
Fort St. George, Secretariat,
Chennai 600 009.

2. The Assistant Commissioner for Commercial Taxes,

<https://www.mhc.tn.gov.in/judis>



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Office of the Assistant Commissioner,
No.46, Greenway Road, Chennai 600 028.

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3.The Chairman and Managing Director,
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CMDA Tower, IV Floor,
No.8, Gandhi Irwin Road, Egmore,
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4.The Manager,
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DR. ANITA SUMANTH,J.
and
C.KUMARAPPAN,J.

VS

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