



W.P.No.4079 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2025

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CORAM :

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

**W.P.No.4079 of 2014 and
MP.Nos.1 & 2 of 2014**

The Kerala Club,
Rep. by Secretary,
T.A.Venugopal,
S/o.T.Appukutty,
No.78-80, ATT Colony,
Coimbatore-641 018.

.. Petitioner

VS

1.The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Government of Tamilnadu,
Fort St. George,
Chennai.

2.The Managing Director,
Tamil Nadu State Marketing Corporation,
CMDA Tower, 4th Floor,
Gandhi Irwin Bridge Road,
Egmore,
Chennai 600 008.

3.The Manager,
Tamil Nadu State Marketing Corporation,
IMFS Depot South,
Coimbatore.

.. Respondents



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Prayer: Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration, declaring impugned Amendments to the Tamilnadu Value Added Tax Act, 2006 under Act No.28 of 2013 published by Extraordinary Notification vide Part IV Section 2 in the Tamilnadu Government Gazette dated 08.11.2013 as ultra vires, illegal, unenforceable, unconstitutional and consequently to hold that the said Act is not applicable for the FL2 and FL3 licences granted by 3rd Respondent and forbear the Respondents from levying any tax retrospectively from 01.04.2013.

For Petitioner : Mr.B.Kumarasamy

For Respondents : Mr.C.Harsha Raj (for R1)
Special Government Pleader

Mr.K.Balakrishnan (for R2 & R3)

ORDER

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

Mr.B.Kumarasamy, learned counsel appearing for petitioner, Mr.C.Harsh Raj, learned Special Government Pleader for Commercial Taxes Department and Mr.K.Balakrishnan, learned counsel appearing for R2 and R3, fairly submit that the issue involved in this writ petition is covered by a decision of the first Bench of this Court in *M.Ravichandran and others v The State, Represented by Secretary to Government, Commercial Taxes and Registration Department and others* [W.P.No.34099 of 2013 etc. batch dated 29.04.2015], wherein it is held



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“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.”

2. In light of the above, this writ petition stands dismissed. No costs. Connected miscellaneous petitions are closed.

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

Index:No
Speaking order
Neutral Citation:Yes
vs

To

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Chennai.

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DR. ANITA SUMANTH,J.
and
C.KUMARAPPAN,J.

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