



W.P.No.31585 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.03.2025

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CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MRS.JUSTICE R. HEMALATHA

W.P.No. 31585 of 2014
and
M.P.No. 1 of 2014

ITC Limited
(Rep. by its Head of Finance -
Education & Stationery Products Business)
Mr.P.Ramkumar
ITC Centre, 760 Anna Salai,
Chennai – 600 002.

.. Petitioner

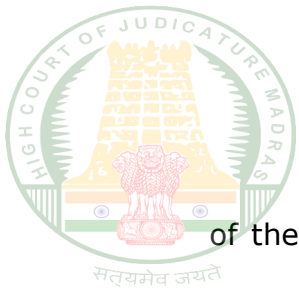
VS

1.The Deputy Commissioner (CT)-I
Large Tax Payers Unit,
Dugar Towers, 5th Floor,
No.34, (Old No. 123), Marshall Road,
Egmore, Chennai – 600 008.

2.The State of Tamil Nadu
Rep. by its Secretary CT & R Department (B2),
Fort St.George,
Chennai – 600 009.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India
praying to issue a writ of declaration or any other appropriate writ, order
or direction under Article 226 of the Constitution of India, 1950 and
declare the words '*manufactured out of paper purchased from Registered
dealers liable to pay under this Act*' employed in Serial No.55(f) of Part-B



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of the Fourth Schedule to the Tamil Nadu Value Added Tax Act, 2006 as discriminatory, infringing Article 14 and ultra vires Articles 265, 300A, 301 and 304 (a) of the Constitution of India, 1950 and unenforceable.

For Petitioner : Mr.C.Manishankar
Senior Counsel
for Mr.K.Krishnamoorthy

For Respondents : Mr.Haja Nazirudeen
Additional Advocate General
assisted by
Mr.TNC Kaushik
Additional Government Pleader
(Taxes)

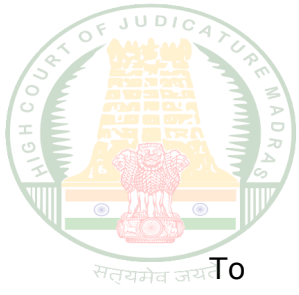
ORDER

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

The petitioner does not press this writ petition, seeking a Declaration challenging Entry 55 /Part B/ Schedule IV of the Tamil Nadu Value Added Tax Act, 2007 (in short, 'Act'), and an endorsement is made to that effect, recording which, this writ petition is dismissed as not pressed. No costs. Connected miscellaneous petition is closed.

[A.S.M., J] [R.H., J]
05.03.2025

Index:Yes/No
Neutral Citation:Yes
ssm



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To

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