



W.P.No.13621 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2025

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CORAM :

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

W.P.No. 13621 of 2014
and
M.P.No. 1 of 2014

M/s. Kwarlal & Co.,
No.27, Raghunayakulu Street,
Chennai – 600 003.
By its Proprietor K.Ramlal Jain

.. Petitioner

VS

1.State of Tamil Nadu
Rep. by its Principal Secretary to Government,
Commercial Taxes and Registration (B1),
Fort St.George,
Secretariat, Chennai – 600 009.

2.The Assistant Commissioner (CT),
Park Town 1 Assessment Circle,
Chennai – 600 001.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India
praying to issue a writ of declaration declaring the proviso to clause (v) to
sub section (2) of Sec. 19 of the Tamil Nadu Value Added Tax Act, 2006,
inserted by TN Act No. 28 of 2013 w.e.f 11.11.2013 under G.O.Ms.No.
139, dated 08.11.2013, Commercial Taxes and Registration (B1) as
unconstitutional, ultra vires, arbitrary and violative of Article 301 of the
Constitution of India.



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W.P.No.13621 of 2014

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

For Petitioner : Mr.S.Baskaran
For Respondents : Ms.Amritha Dinakaran
Government Advocate

ORDER

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

Mr.S.Baskarn, learned counsel on record, makes an endorsement saying that nothing survives in this writ petition, recording which, this writ petition is dismissed as infructuous. No costs. Connected miscellaneous petition is closed.

[A.S.M., J] [C.K., J]
24.04.2025

Index:Yes/No
Neutral Citation:Yes
ssm

To

- 1.The Principal Secretary to Government,
Commercial Taxes and Registration (B1),
Fort St.George,
Secretariat, Chennai – 600 009.
- 2.The Assistant Commissioner (CT),
Park Town 1 Assessment Circle,
Chennai – 600 001.

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