

WP(MD). Nos.2603 and 2604 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

Date : 20.06.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HON'BLE MRS.JUSTICE S.SRIMATHY

WP(MD). Nos.2603 and 2604 of 2022
and
WMP(MD) Nos.2308 to 2311 of 2022

WP(MD). No.2603 of 2022

Dolphin Recreation Club,
Rep. by its Secretary Seenivasan,
S/o.Krishnasamy,
NO.1/176, C.Maraneri,
Sivakasi – 626 124,
Virudhunagar District.

... Petitioner

Vs

- 1.The Government of Tamilnadu
rep. by its Principal Secretary,
Department of Commercial Taxes,
Fort St. George,
Chennai – 600 009.
2. The Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai – 600 005.
3. The Assistant Commissioner (ST),
O/o. Assistant Commissioner,
Sivakasi, Virudhunagar District.



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4.The Commissioner of Prohibition
and Excise Department,
Ezhilagam, Chennai.

... Respondents

PRAYER :- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration, declaring that the definition in Section 2(15) (ix) to Explanation I and Section (33)(vi) to Explanation I of Tamil Nadu Value Added Tax Act, 2006, are void unconstitutional, inoperative and unenforceable and the recoveries pursuant thereto are without authority of law and infringe Article 19(g) and 265 of Constitution of India.

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Ranjith Recreation Club,
Rep. by its Secretary Theivam,
S/o.Ayyasamy Devar,
No.2/788/18, Lakshmi Nagar,
Sivakasi – 626 123,
Virudhunagar District.

... Petitioner

Vs

- 1.The Government of Tamilnadu
rep. by its Principal Secretary,
Department of Commercial Taxes,
Fort St. George,
Chennai – 600 009.
2. The Commissioner of Commercial Taxes,
Commercial Taxes Department,
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Chennai – 600 005.



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3. The Assistant Commissioner (ST),
O/o. Assistant Commissioner,
Sivakasi, Virudhunagar District.

4. The Commissioner of Prohibition
and Excise Department,
Ezhilagam, Chennai.

... Respondents

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Appearance in both W.Ps:-

For Petitioner : Mr.E.Marees Kumar

For Respondents : Mr.R.Suresh Kumar

Additional Government Pleader

COMMON ORDER

(Order of the Court was made by
the Hon'ble the Chief Justice)

Mr.E.Marees Kumar, counsel for petitioners states that a lot of water has flown under the bridge, after the petitions were filed. Counsel



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says that both petitions came to be filed in view of the notice dated 27.01.2022 that was issued by third respondent. Counsel says that reply has been filed to the notice and it is still pending adjudication and hence, the petitions may be closed.

2. Respondents may consider the reply and pass appropriate orders in accordance with law. Before passing an order, a personal hearing be given to the petitioners, notice whereof shall be communicated atleast five working days in advance.

3. Petitions are disposed.

4. We clarify that we have not expressed any opinion on the merits of the matter. There shall be no order as to costs. Consequently, interim applications stand closed.

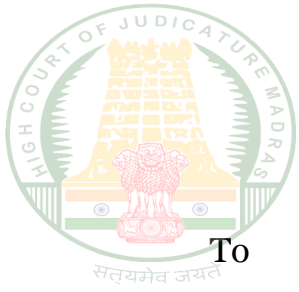
(K.R.SHRIRAM, C.J.)

(S.SRIMATHY, J.)

20.06.2025

NCC : Yes/No
Index : Yes/No

Sm/Lr



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THE HON'BLE CHIEF JUSTICE

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S.SRIMATHY, J.

Sm/Lr

COMMON ORDER IN
WP(MD) Nos.2603 and 2604 of 2022

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