



W.P.(MD).No.21463 of 2014

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.02.2025

CORAM:

**THE HONOURABLE MR.K.R.SHRIRAM, CHIEF JUSTICE
and
THE HONOURABLE MR.JUSTICE V.LAKSHMINARAYANAN**

**W.P.(MD).No.21463 of 2014
and
M.P(MD)Nos.1 and 2 of 2014**

V.Raam Mohan

... Petitioner

Vs

1.The State of Tamil Nadu,

Represented by the Secretary to Government,
Department of Commercial Taxes,
Fort St.George,
Chennai – 600 009.

2.The Commissioner of Commercial Taxes,

Commercial Taxes Department and Registration Department,
Ezhilagam,
Chepauk,
Chennai – 600 005.



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3.The Assitant Commissioner (CT),
Commercial Taxes Department,
Karaikudi,
Sivagangai District.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of Declaration, declaring that G.O.Ms.47, dated 27.03.2012 issued by the first respondent which has amended Entry 1 and 2 and explanation – I of the Second Schedule of the Act as void and unconstitutional in so far as the petitioner is concerned.

For Petitioner : Mr.K.Gokul

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

[Order of the Court was made by The Hon'ble CHIEF JUSTICE]

Counsel for petitioner states, in view of the judgment of the Co-ordinate Bench of this Court in Hotel & Bar (FL.3) Association of Tamil Nadu v. The Secretary to Government, Commercial Taxes Department, Chennai, and



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Another, reported in 2015 SCC OnLine Mad 7092, the present petition may be dismissed.

2. Writ Petition stands dismissed accordingly. No costs.

Consequently, the connected interim applications are closed.

[K.R.SHRIRAM., C.J.]

[V.LAKSHMINARAYANAN,J.]

14.02.2025

NCC : Yes / No

Index : Yes / No

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