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.1593 of 2014
and
M.P(MD)No.1 of 2014

Karur New Winning Star Peoples Welfare Association,
Rep. by its Secretary,
M.Ravi,
S/o.S.Mani,
D.No.2 (Survey No.161/2B),
Athur Junction,
Karur Erode Road,
Andankovil,
Melpagam Village,
Karur Taluk,
Karur District. ... Petitioner

Vs

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

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

3.The District Manager,
Tamil Nadu State Marketing Corporation Limited,
IMFS Depot,
Karur District. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of Declaration, declaring that G.O.Ms.139, dated 08.11.2013 issued by the first respondent is unconstitutional and in applicable to holder of FL2 license.

For Petitioner	:	Mr.T.Antony Arul Raj
For R1	:	Mr.R.Suresh Kumar Additional Government Pleader
For R2 & R3	:	Mr.H.Arumugam

ORDER

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

Counsel for the petitioner states that the issue as to whether the claim for increase in Value Added Tax (VAT) retrospectively is valid, has been decided by a co-ordinate Bench of this Court way back on 17.12.2019 in W.P.(MD) No. 19910 of 2013 in the case of Star Club v. The Principal Secretary to Government, Commercial Taxes and Registration Department, Government of Tamil Nadu, and other petitions. Counsel also states, the findings in the said judgment will squarely apply to this petition as well.

2. Counsel appearing for the respondents, concurs. Counsel states, the said decision has also been followed by this Court in other matters.

3. Therefore, the Rule, issued earlier, is made absolute to the extent of whether the impugned increase in VAT can be claimed retrospectively.

4. Writ Petition stands disposed of accordingly. No costs. Consequently, the connected interim application is closed.

[K.R.SHRIRAM., C.J.] **[V.LAKSHMINARAYANAN,J.]**

14.02.2025

NCC : Yes / No
Index : Yes / No

LR

To

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

THE HON'BLE CHIEF JUSTICE

and
V.LAKSHMINARAYANAN, J.

LR

W.P.(MD).No.1593 of 2014

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