IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-01-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P. No. 1383 of 2009

M/s. Golden Paper Mills (Defunct),
Rep. by its Managing Partner A.Subrmanaiam,
Kollumedu Road, Kandhadu Post,
Marakkanam - 604 303.

..Petitioner

Vs

1. The State of Tamil Nadu.
   Rep. by its Secretary to Government,
   Department of Hindu Religious Endowments &
   Commercial Taxes,
   Fort St. Geroge, Chenani 600 009.

2. The Commissioner of Commercial Taxes,
   Ezhilagam, Chepuak, Chennai 600 005.

3. The Deputy Commercial Tax Officer,
   Thindivanam.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the first respondent in the impugned in G.O.Ms.No.198, Commercial Taxes and Registration (B2) in Notification No.II(1)/CTR/75(B2)/2007, dated 19.12.2007 and quash the same as illegal, irrational and contrary to the provisions of the Tamil Nadu Value Added Tax Act, 2006 and further direct the 3rd respondent to refund the purchase tax together with interest collected from the petitioner in respect of purchase of waste paper.

For Petitioner: Mr.N.Prashanth
for Ms. R.Hemalatha

For Respondents: Mrs.K.Vasanthamala, Government Advocate

ORDER

Both learned Government Advocate and learned counsel for the petitioner submit that the matter is covered by an earlier judgment of the Division Bench of this Court dated *29.03.2023 in M/s.Vishnu Priya Paper Mills Private Limited v. the State of Tamil Nadu and others, W.P.Nos.8029 to 8032 of 2008* (*Vishnu Priya Paper Mills*) and connected cases.

2. In *Vishnu Priya Paper Mills*, this Court followed an earlier Division Bench judgment dated *21.12.2022 in VG Paper and Boards Ltd. v. Government of Tamil Nadu and others, W.P.No.36170 of 2007* and related cases. The operative paragraph of the said judgment is set out below:

> *"23. In the result:*
>
> *a. The impugned order in G.O.Ms.No.198 dated 19.12.2007 is declared invalid as being in excess of the power conferred on the State Government under Section 17 (or) Sections 30 read with Section 88 of the TNGST and TNVAT Act respectively.*
>
> *b. Orders of assessment are set-aside insofar as it had invoked the G.O.Ms.No.198 with a direction to re-do the assessment in conformity with the declaration of invalidity of the impugned notification dated 19.12.2007."*

The present writ petition stands disposed of on the same terms. There will be no order as to costs.

02-01-2026

Index : Yes/No

Internet:Yes/No

Neutral Citation : Yes/No

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To

1. The State of Tamil Nadu.
   Rep. by its Secretary to Government,
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2. The Commissioner of Commercial Taxes, Ezhilagam, Chepuak,
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3. The Deputy Commercial Tax Officer, Thindivanam.

SENTHILKUMAR RAMAMOORTHY, J.

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