



W.P(MD) No.4846 of 2020

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

Date : 29.01.2026

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**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
AND
THE HONOURABLE MRS.JUSTICE R.KALAIMATHI**

W.P(MD) No.4846 of 2020

&

W.M.P.(MD)No.4214 of 2020

Sri Swaminatha Constructions,
Rep. by its Partner,
Mr.K.Mathiazhagan,
No.10, State Bank Colony,
Kumbakonam,
Thanjavur District.

... Petitioner

Vs.

1.State of Tamil Nadu,
Rep. by its Secretary to Government,
Department of Commercial Taxes &
Registration,
Fort St.George,
Chennai-600 009.

2.The Assistant Commissioner (CT)(FAC).
Kumbakonam-I Assessment Circle,
CT Buildings, Kumbakonam,
Thanjavur District.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Declaration, to declare the amendment to Section 6 of the Tamil Nadu Value Added Tax, 2006, inserting the expressions other than the dealer who purchases goods from outside the State or imports goods from outside the Country by Section 3(i) of the Amendment Act 21 of 2007 as ultra vires Article 14, 19(1)(g), 265, 301 to 304 of the Constitution of India.

For Petitioner : Mr.A.Chandrasekaran
for Mr.K.Soundararajan

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

ORDER

(Order of the Court was made by **G.R.SWAMINATHAN, J.**)

Heard both sides.

2. In view of the decision rendered in W.P.Nos.29096 of 2007 etc., batch, dated 31.03.2022 (M/s.L.G.Electronics Indian Private Limited Vs. The State of Tamil Nadu & others), this writ petition has to be dismissed.



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It is accordingly dismissed. No costs. Consequently, connected miscellaneous petition is closed.

(G.R.S., J.) (R.K.M., J.)
29.01.2026

Index : Yes / No
Internet : Yes / No
NCC : Yes / No
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To

- 1.The Secretary to Government,
Department of Commercial Taxes &
Registration,
Fort St.George,
Chennai-600 009.
- 2.The Assistant Commissioner (CT)(FAC).
Kumbakonam-I Assessment Circle,
CT Buildings, Kumbakonam,
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