IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.12.2015

CORAM:

THE HONOURABLE MR. JUSTICE R.MAHADEVAN

W.P.No.9350 of 2004
& W.P.M.P.No.10927 of 2004

Umesh P. Kela
Proprietor
M/s.Immense Packaging

... Petitioner

Vs

1 THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
OF COMMERCIAL TAXES AND RELIGIOUS
ENDOWMENT, FORT ST.GEORGE,
CHENNAI-9

2 THE COMMERCIAL TAX OFFICER
Ambattur Assessment Circle,
Chennai 600 049.

[RESPONDENTS]

Prayer: This Writ Petition under Article 226 of the Constitution of India for the issuance of a Writ of declaration declaring that Section 2(C), Section 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 as ultra vires Articles 14, 19(1)(g), 269, 301 and 304(a) of the Constitution of India and therefore unenforceable and of no effect in so far as the petitioners herein are concerned.

For petitioner : Mr.C.A.Diwakar
For Respondents : Mr.S.Kanmanni Annamalai, AGP(T)

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O R D E R

This writ petition has been filed for a declaration declaring that Section 2(C), Section 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 as ultra vires to Articles 14, 19(1)(g), 269, 301 and 304(a) of the Constitution of India and therefore unenforceable and of no effect in so far as the petitioners herein are concerned.

2.The issue involved in this writ petition is squarely covered by the decision of the Hon'ble Division Bench reported in [2007] 7 VST 367 (Mad) (ITC Limited vs. State of Tamil Nadu and another). Questioning the validity of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 and various notifications issued by the State Government in exercise of the powers conferred by Section 15 of the Act, writ petitions came to be filed along with connected writ appeals and the Hon'ble Division Bench of this Court, considering the submissions made by the learned counsel on either side and after referring to various decisions, allowed the writ petitions by holding that demand and collection of entry tax under the Tamil Nadu Tax on Entry of Goods into Loal Areas Act, 2001 is illegal, unauthorized and violative of Article 301 of the Constitution.

3. Following the same, this writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To
1 THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
OF COMMERCIAL TAXES AND RELIGIOUS
ENDOWMENT, FORT ST.GEORGE,
CHENNAI-9

2 THE COMMERCIAL TAX OFFICER
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+1 cc to Special Government Pleader (T) sr.66443

aa22/12/2015