IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2015

CORAM:

THE HONOURABLE MR. JUSTICE R.MAHADEVAN

W.P.No.18117 of 2004

TVL.SIGMA MAT (P) LTD. [PETITIONER]
BY MANAGING DIRECTOR
RAVI FOMRA
NO.28 SIDCO INDUSTRIAL ESTATE
URANGANPATTI MADURAI

Vs

1 THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
FORT ST.GEORGE
CHENNAI-9

2 THE COMMERCIAL TAX OFFICER
TALLAKULAM CIRCLE, MADURAI [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 along with serial No.24 inserted by G.O.Ms.No.27, Commercial Taxes (C2) dated 21.03.2003 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.A.Chandrasekaran
For Respondents : Mr.S.Manoharan Sundaram, AGP(T)

O R D E R

This writ petition has been filed for a declaration 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 along with serial No.24 inserted by G.O.Ms.No.27, Commercial Taxes (C2) dated 21.03.2003 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 ofTamil 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.

sd/
ASSISTANT REGISTRAR(CS-IV)

/TRUE COPY/

SUB-ASSISTANT REGISTRAR

rg

To

1 THE SECRETARY TO GOVERNMENT
COMMERCIAL TAXES DEPARTMENT
FORT ST.GEORGE
CHENNAI-9

2 THE COMMERCIAL TAX OFFICER
TALLAKULAM CIRCLE, MADURAI

+1 CC to Govt.Pleader. SR.NO. 60905

W.P.No.18117 of 2004

AR-IV
JD 23/11/2015