

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.06.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.48902 of 2006

&

M.P.No.1 of 2016

M/s.Ultra Ready Mix Concrete (P) Ltd.,
25, Trichy Road
Kannampalayam Post
Sulur, Coimbatore - 641 402 Petitioner

vs.

1. The State of Tamil Nadu
represented by the
Secretary to Government
Department of Commercial Taxes
and Religious Endowments
Fort. St. George
Chennai - 600 009
2. The Commercial Tax Officer
Gandhipuram Assessment Circle
Coimbatore -641 018 Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Declaration declaring that under 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.3 of G.O.Ms.No.114 dated 30.11.2001 as ultra vires Articles 14, 19(1)(a), 19(1)(g), 265, 286, 301, 304(a) and 304(b) of the Constitution of India and therefore unenforceable and of no effect insofar as the petitioner herein is concerned.

For Petitioner : Mr.R.L.Ramani
Senior Counsel for
Mr.B.Raveendran

For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

O R D E R

Heard Mr.R.L.Ramani, learned senior counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents.

2. It is submitted by the learned counsel appearing on either side that the issue involved in the writ petition is squarely covered by the decision of the Hon'ble Division Bench of this Court in ITC Limited Vs. The State of Tamil Nadu and another reported in 2007 (7) VST 367.

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

-s/d-

Assistant Registrar(CSVI)

True Copy

Sub-Assistant Registrar

gpa
To

1. The Secretary to Government
Department of Commercial Taxes
and Religious Endowments
Fort. St. George
Chennai - 600 009

2. The Commercial Tax Officer
Gandhipuram Assessment Circle
Coimbatore -641 018

+1 cc to Special Government Pleader(Taxes) sr.32576

+1 cc to Mr.K.J.Chandran Advocate sr.32520

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