

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 15.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No. 27139 of 2004 &
WPMP No.33029 of 2004

Tv. Chola packaging P. Ltd.,
rep. By its Director P.Muthukrishnan [PETITIONER]

Vs

1 The State of Tamil Nadu
rep. By the Secretary to Government
Commercial Taxes Department
Fort St.George, Chennai 600 009.

2. The Commercial Tax Officer-I
Rajapalayam, Virudhunagar District.
[RESPONDENTS]

Prayer: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of declaration to declare 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 Sl.No.24 inserted by G.O.Ms.No.27 Commercial Taxes (C2) dated 21.03.2003 as ultra vires Articles 14,19 (i) (g), 269, 301 and 304 (a) of the Constitution of India and therefore unenforceable and of no effect in so far as the petitioner herein is concerned.

For Petitioner :Mr.P.Radhakrishnan

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

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O R D E R

Heard Mr.P.Radhakrishnan, learned counsel appearing for the petitioner and Mr.S.Kanmni Annamalai, learned Additional Government Pleader, appearing for the respondents.

2.This Writ Petition has been filed by the petitioner for issuance of a writ of declaration to declare 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 Sl.No.24 inserted by G.O.Ms.No.27 Commercial Taxes (C2) dated 21.03.2003 as ultra vires Articles 14,19 (i) (g), 269, 301 and 304 (a) of the Constitution of India and therefore unenforceable and of no effect in so far as the petitioner herein is concerned.

3. When the matter came up for hearing, it is submitted by the learned counsel appearing for the parties that the issue involved in this Writ Petition is squarely covered by the Hon'ble Division Bench decision of this Court in the case of ITC LIMITED v. STATE OF TAMIL NADU AND ANOTHER [(2007) 7 VST 367].

4. In view of the submissions made by the learned counsels appearing for the parties concerned and in view of the order of the Division Bench cited supra, the Writ Petition is allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

To

1 The Secretary to Government,
The State of Tamil Nadu,
Commercial Taxes Department,
Fort St.George, Chennai 600 009.

2. The Commercial Tax Officer-I,
Rajapalayam, Virudhunagar District.

+1cc to Mr.P.Radha Krishnan, Sr.32774

+1cc to the Special Government Pleader Sr.33337

W.P.No. 27139 of 2004

pvs[col]
srg 29/06/2016

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