IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 15.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No. 37815 of 2003 &
WPMP No.45932 of 2003

M/s KKP Textiles Ltd.,
rep.by its Managing Director
P.Nallathambi [PETITIONER]

Vs

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

2. The Commercial Tax Officer
Namakkal Town, Namakkal 637 001.
[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.3 & 4 of Notification NO.II(2)/CT/892(e-3)/ 2001-G.O.Ms.No.113 dated 30.11.2001 effective from 1.12.2001 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 is concerned.

For Petitioner : Mrs.R.Hemalatha

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

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O R D E R

Heard Mrs.R.Hemalatha, 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.3 & 4 of

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Notification NO.II(2)/CT/892(e-3)/2001- G.O.Ms.No.113 dated 30.11.2001 effective from 1.12.2001 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 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 ANOTER [(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/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

Rpa

To

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

2. The Commercial Tax Officer
Namakkal Town, Namakkal 637 001.

1 cc to Spl.Government Pleader, Sr. 33544

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W.P.No. 37815 of 2003

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