

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.07.2017
Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.30742 of 2004
and
W.P.M.P.No.37236 of 2004

Stangl Pickles & Preserves,
94C, Thondi Road,
Sivagangai - 630 561 rep by its
Managing Parter M.Gnanasekar ...Petitioner

Vs.

1. The State of Tamil Nadu represented by
Secretary of Government,
Department of Commercial Taxes &
Religious Endowments, Fort. St. George,
Chennai-600 009.
2. The Commercial Tax Officer,
Oversu Pillai Street,
Sivagangai-630 564.Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of 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.3&4 of G.O.Ms.No.114 (Ct) dated 30.11.2001 and Serial No.15 of G.O.Ms.No.28(C2) Commercial Taxes dated 27.03.2002 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 import of High Speed Diesel Oil, Light Speed Diesel Oil, Furnace Oil, Lubricant Oil and Lube Base Oil by petitioner's 100% EOU is concerned, or pass such further or other orders as may deem fit and proper in the circumstances of this case.

For Petitioner : Mr.Palani Selvaraj

For Respondents : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.Palani Selvaraj, the learned counsel appearing for the petitioner and Mr.K.Venkatesh, the learned Government Advocate for the respondent.

2. The learned counsel appearing for the petitioner as well as fairly submitted that, the legal issue raised in this Writ Petition is covered against the petitioner, in the light of the decision of the Hon'ble Supreme Court, in the case of Jindal Stainless Ltd.& Anr vs State Of Haryana & Others) reported in (2010) 4 S.C.C. 595.

3. In the light of the submission made by the learned counsel for the petitioner, and also in view of the decision rendered by the Hon'ble Supreme Court, in the above referred case, the Writ Petition stands dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The State of Tamil Nadu represented by
Secretary of Government,
Department of Commercial Taxes &
Religious Endowments, Fort. St. George,
Chennai-600 009.
2. The Commercial Tax Officer,
Oversu Pillai Street,
Sivagangai-630 564.

+1 cc to the Special Government Pleader
High Court Madras sr 49127

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