IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 02.06.2017
CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER
And
THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.No.2694 of 2016
and W.M.P.No.2248 of 2016

M/s.Top Adhesives,
rep. by its Proprietor - alimur Rahman
No.40, Raja Street, Ambur - 635 802
Vellore District.
... Petitioner

Vs.

1. The State of Tamil Nadu,
represented by the Secretary,
Commercial Taxes and Registration
Department, Fort St. George,
Chennai - 600 009.

2. The Assistant Commissioner (CT),
Ambur, Vellore District. .... Respondents

PETITION filed under Article 226 of The Constitution of India praying for the issuance of Writ of Declaration to declare Entry 67 of Part 'B' of the First Schedule to the TNVAT Act, 2006 in respect of goods sold on inter-state basis as discriminatory and ultra vires the Constitution of India and violative of Articles 14, 301, 303 and 304 of Part XIII of the Constitution of India, as it postulates the condition of industrial inputs being used for manufacture only "in the State" for the purpose of levy of tax @ 5%.

For Petitioner : Ms.R.Hemalatha

For Respondents : No appearance

J U D G M E N T

(Judgment of the Court was delivered by RAJIV SHAKDHER,J.)

1. Learned counsel for the petitioner says that the issue raised in the captioned Writ Petition is covered against the petitioner, in view of the ratio of the judgment dated 05.04.2016, passed in a batch of matters, the lead Writ Petition

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being: W.P.No.37604 of 2007, titled: M/s.Schwing Stetter (India) Pvt. Ltd. V. The Commissioner of Commercial Taxes and another, which, on a parity of reasoning would apply to the instant case.

2. Accordingly, the captioned Writ Petition stands dismissed. Consequently, the connected Miscellaneous Petition is also dismissed. However, there shall be no order as to costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary, The State of Tamil Nadu,
Commercial Taxes and Registration Department,
Fort St. George,
Chennai - 600 009.

2. The Assistant Commissioner (CT),
Ambur, Vellore District.

+1 cc to M/s.R.Hemalatha Advocate sr 39746
+1 cc to the Special Government Pleader sr 39657

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