

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.07.2017

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.18844 of 2004

Saravalakshmi Foundries Pvt. Ltd.,
No.76, A2-A3 Bharathi Park
7th Cross Road,
Saibaba Colony,
Coimbatore - 641 017.

... Petitioner

Vs.

1.The State of Tamil Nadu Rep. by
The Special Commissioner and
Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.

2.The Commercial Tax Officer,
Thudiyalur Circle,
Coimbatore.

.... Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Declaration declaring Section 3, 4 of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 read with Entry 14 of the Schedule therein as ultra vires Articles 14, 19 (1) (g), 301, 304 (a) of the Constitution of India, and hence, unenforceable insofar as the petitioner is concerned.

For Petitioner : M/s. Lakshmi Sriram, for
M/s.R.V.Chitra & Associates

For Respondents : Mr.K.Venkatesh
Government Advocate

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O R D E R

Heard M/s. Lakshmi Sriram, the learned counsel appearing for the petitioner, and Mr.K.Venkatesh, the learned Government Advocate for the respondents.

2. The learned counsel appearing for the petitioner has 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.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

sd

To

1.The Special Commissioner and
Commissioner of Commercial Taxes,
State of Tamil Nadu
Chepauk, Chennai - 600 005.

2.The Commercial Tax Officer,
Thudiyalur Circle,
Coimbatore.

+lcc to M/s.Lakshmi Sriram, Advocate, S.R.No.48754

+lcc to the Special Government Pleader(T), S.R.No.49135

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SVI (CO)
CA(10/08/2017)

सत्यमेव जयते

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