THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE T.RAJANI

Writ Petition No.255 of 2006

ORDER: (Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan)

In this writ petition the petitioner seeks a mandamus to declare G.O.Ms.No.955, Revenue Department, dated 11.05.2005, in so far as it sought to levy entry tax at 12.5% retrospectively on ACSR Conductors and other Conductors, as violative of the provisions of Part XIII of the Constitution of India.

The petitioner submitted a tender for supply of ACSR Conductors to the Electricity Boards. They requested that the entry tax of 12.5%, as reflected in the bid documents, be reduced to 4% on the ground that the Advance Ruling Authority had held that these Conductors were liable to tax under the A.P. Value Added Tax Act, 2005 (for short "the APVAT Act') at 4%, and the rate of tax under the Entry Tax Act could not exceed the rate of tax prescribed under the APVAT Act.

Though the petitioner filed this writ petition in the year 2006, no interim order was passed therein. More than 11 years have since elapsed. The tender must have been finalised, and the work must also have been executed by now. It is evident, therefore, that the cause in the writ petition does not survive necessitating any further adjudication by this Court.

The Writ Petition is, accordingly, dismissed as infructuous. Miscellaneous Petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(T.RAJANI, J)

21st July, 2017
JSU

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE T.RAJANI

Writ Petition No.255 of 2006

Date: 21.07.2017

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