IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 17.03.2020
CORAM
THE HONOURABLE MR.JUSTICE R.MAHADEVAN
W.P.No.20538 of 2008

M/s. Paracoat Products Ltd.,
Represented by its Director,
Mr.Navin Banka,
Plot No.43 B & C, Sipcot,
Industrial Complex, Phase-I,
Hosur - 635 126. ... Petitioner

Vs.

The Commercial Tax Officer,
Hosur (North) Assessment Circle,
Hosur.
... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondent to pass order on the representations dated 30.07.2007 and 29.05.2008 for refund of entry tax paid for the period from 2002-03 to 2006-07.

For Petitioner : Mr.R.Senniappan
For Respondent : Mr.Mohammed Shaffiq

O R D E R

The petitioner has come up with this Writ Petition seeking a direction to the respondent to pass orders, on their representations dated 30.07.2007 and 29.05.2008, for refund of entry tax paid for the periods from 2002-03 to 2006-07.

2.Upon notice, the respondent filed a detailed counter affidavit, wherein, it is inter alia stated that the petitioner is a manufacturer and dealer in rubber based automobile components. They import bitumen/LDPE/LLDPE/PP granules from other States either directly or through their agents and from other countries. The said raw materials are liable to entry tax at 4% with effect from 27.03.2002 as per notification issued in G.O.Ms.No.28, Commercial Taxes (C2) Department, dated 27.03.2002 and the rate of entry tax was reduced to 3% with effect from 01.07.2002 as per G.O.Ms.Nos.82 and 83 Commercial Taxes (C2) Department, dated 01.07.2002. The petitioner and others approached this Court challenging the validity of the provisions of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2011 and the same was allowed by the Division Bench of this Court vide judgment dated 22.03.2007, passed in WA.Nos.1320 and 1321 of 2006. Pursuant to the same, the petitioner made representations to the respondent requesting to refund the entry tax paid by them for the periods in question. While so, the Government preferred SLP before the Supreme Court, which is pending. Hence, the Commissioner of Commercial Taxes, Chennai has issued a Circular dated 03.10.2007 not to enforce collection of entry tax till the decision of the Apex Court and in respect of refund applications, they may be kept in abeyance. Stating so, the respondent prayed to dismiss this writ petition.

3.Today, when the matter was taken up for consideration, the learned counsel appearing for the petitioner, on instructions, submitted that the representations submitted by the petitioner were already disposed of by the respondent and hence, nothing survives for adjudication in this writ petition.

4.Recording the aforesaid submission made by the learned counsel for the petitioner, this writ petition stands closed. No costs.

Sd/-
Assistant Registrar(CS-I)

//True Copy//

Sub Assistant Registrar

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To

The Commercial Tax Officer,
Hosur (North) Assessment Circle,
Hosur.

+1cc to M/S. R. Senniappan, Advocate, S.R.No.24371
+1cc to the Special Government Pleader, S.R.No.24015

W.P.No.20538 of 2008

SSV(CO)
EU 26.6.2020