IN THE HIGH COURT OF JUDICATURE OF MADRAS

Dated : 07.08.2020

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.29131 to 29134 of 2016

M/s.Pon Pure Chemical India Private Ltd.,
rep. by its Managing Director,
M.Ponnuswami,
having its registered office at
No.32, H-Block, 15th Main Road,
Anna Nagar,
Chennai-600 040. ... Petitioner in W.P.29131/2016

M/s.Pure Chemicals Co.,
rep. by its Proprietor,
M.Ponnuswami,
having its registered office at
No.32, H-Block, 15th Main Road,
Anna Nagar,
Chennai-600 040. ... Petitioner in W.P.29132/2016

M/s.Color Chemicals and Dyes LLP,
rep. by its Designated Partner,
M.Ponnuswami,
having its registered office at
No.32, H-Block, 15th Main Road,
Anna Nagar,
Chennai-600 040. ...Petitioner in W.P.29133/2016

M/s.Color Chemicals,
rep. by its Partner,
M.Ponnuswami,
having its registered office at
No.32, H-Block, 15th Main Road,
Anna Nagar,
Chennai-600 040. ...Petitioner in W.P.29134/2016

.vs.

1. The Commissioner of Commercial Taxes,
   Chepauk, Chennai-600 005.

2. The Joint Commissioner (CT),
Chennai (Central) Division,
PAPJM Building,
Greams Road,
Chennai-600 006.

3. The Assistant Commissioner of
Commercial Taxes,
Purasawalkam Assessment Circle,
F-50, I-Avenue,
Anna Nagar East,
Chennai-600 102. ...Respondents in all W.Ps.

COMMON PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the third respondent in Rc.285/2016/A4, Rc.282/2016/A4, Rc.284/2016/A4 & Rc.283/2016/A4 respectively dated 28.06.2016 and to quash the same as arbitrary and contrary to the law and further direct the respondents herein to refund of excess entry tax paid under Tamil Nadu Act 20/2001 with interest with respect to TNGST Nos.1060588, 1060339 & 1061285, 1060204, 1061150 & 1060369or to adjust/set off the said excess entry tax paid by the petitioner for its commercial tax liability under TIN-33241061285, 33531060204, 33566262734 & 33231060369 respectively.

For Petitioner : Mr.V.P.Sengottuvel

For Respondent : Mr.A.P.Srinivas, SSC
Nos.1 & 2

For Respondent : Mr.R.Swarnavel, GA
No.3

C O M M O N O R D E R

With the consent of both the parties, the Writ Petitions have been taken up today and heard through video conferencing.

2. When the petitioners herein had claimed refund of excess entry tax paid under Section 11 of Tamil Nadu Act 20 of 2001, on the ground that the Hon'ble Division Bench of this Court in the case of ITC Ltd., Vs. State of Tamil Nadu and another reported in 2007 (2) CTC 577, had declared Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 as unconstitutional, the respondent herein had intimated to them that the issue related to Entry Tax on Goods and Entry Tax on Vehicles is pending before the Hon'ble Apex Court.

3. Pending the Writ Petition, the Hon'ble Apex Court in the cases of Jindal Stainless Ltd., & another Vs. State of Haryana & others reported in 2017 (12) SCC 1 had ordered that a tax on entry of goods into a local area for use, sale or consumption therein is permissible although similar goods are not produced within the taxing state.

4. In view of the aforesaid decision of the Hon'ble Apex Court, the petitioners may not be entitled for refund of the excess entry tax paid. In view of the order of the Hon'ble Apex Court, no effective orders can be passed in these Writ Petitions. Accordingly, all the Writ Petitions stand closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Commissioner of Commercial Taxes,
   Chepauk, Chennai-600 005.

2. The Joint Commissioner (CT),
   Chennai (Central) Division,
   PAPJM Building,
   Greams Road,
   Chennai-600 006.

3. The Assistant Commissioner of
   Commercial Taxes,
   F-50, I-Avenue,
   Anna Nagar East,
   Chennai-600 102.

ORDER MADE IN
W.P.Nos.29131 to 29134 of 2016

rsv (co)
rr ii (09/09/2020)