



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12-08-2021
CORAM

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THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.14533 of 2006
And
WPMP No.15324 of 2006

Tvl.Sri Ayyappa Engineering Works,
Represented by its Managing Holder S.Ayyappan,
250, Marudha Konar Street,
Velandipalayam,
Coimbatore-25.

...Petitioner

vs.

1. The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes and Religious
Endowments Department,
Fort St. George,
Chennai-9.

2. The Deputy Commercial Tax Officer,
Velandipalayam Assessment Circle,
Chinthamani Complex Campus,
North Coimbatore,
Coimbatore.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Declaration, declaring that Section 2(c), Section 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 along with Serial No.14 of the Schedule herein, as ultra vires Article 14, 19(1)(G), 269, 301 and 304(A) of Constitution of India and therefore, unenforceable and of no effect in so far as the petitioner is concerned.

For Petitioner	:	Mr.R.Senniappan
For Respondents	:	Mr.V.Veluchamy, Government Advocate.

O R D E R

The learned Government Advocate, appearing on behalf of the respondent, made a submission that the petitioner has already paid the arrears of tax due, which is the subject matter of the present writ petition.



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2. In view of the fact that the petitioner had already paid the arrears of tax due, no further adjudication needs to be entertained in respect of the grounds raised in the present writ petition.

3. Accordingly, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

Svn

To

1. The Secretary to Government,
State of Tamil Nadu,
Commercial Taxes and Religious
Endowments Department,
Fort St. George,
Chennai-9.
2. The Deputy Commercial Tax Officer,
Velandipalayam Assessment Circle,
Chinthamani Complex Campus,
North Coimbatore,
Coimbatore.

+1 CC to M/s.R.Senniappan, Advocate, Sr 39979.

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RP(CO)
LS(01/09/2021)