



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.08.2021

CORAM:

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

WP NOS.24058 TO 24060 OF 2006

AND

MP NOS.1 AND 1 OF 2006

Godfrey Phillips Ltd.,
having its registered office
at Chakala, Andheri (East), Mumbai
and its godown at No.27,
Delite Theatre Building,
Variety Hall Road, Coimbatore - 641 001.
rep. By its Constituted Attorney,
Mr.B.Ramani

.. Petitioner in all WPs.

Vs

1. The State of Tamil Nadu,
Rep. By
the Secretary to Commercial Tax,
Government of Tamil Nadu, Secretariat,
Chennai.

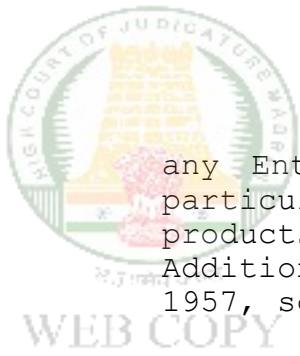
2. The Commercial Tax Officer,
Coimbatore, Tamilnadu.

.. Respondents in all WPs.

Prayer in WP No.24058 of 2006: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, forbearing the respondent No.1 from levying any Entry Tax on goods imported into the State of Tamil Nadu by the petitioner when such tax is not levied on goods produced or manufactured within the State.

Prayer in WP No.24059 of 2006: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Declaration, declaring the provisions of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 (Act 20 of 2001) as unconstitutional, ultravires, illegal, bad in law and null and void.

Prayer in WP No.24060 of 2006: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, forbearing the respondent No.1 from levying



any Entry Tax on tobacco and tobacco products including, in particular, cigarettes, smoking mixtures and other tobacco products on which additional excise duty is levied under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, so far the petitioner is concerned.

For Petitioner : Mr.Krishna Srinivasan
in all WPs. For M/s.S.Ramasubramaniam Asso.

For Respondents: Mr.V.Veluchamy
in all WPs. Government Advocate

C O M M O N O R D E R

The learned counsel for the petitioner made a submission that a batch of writ petitions viz., W.P.Nos.12553 to 12555 of 2002 were disposed of by the Hon'ble First Bench of this Court on 22.03.2007 and these writ petitions were also included in the said batch. A copy of the common order passed in the said batch of writ petitions, was also produced before this Court.

2. In view of the fact that these writ petitions were already disposed of, no further orders are required to be passed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

ars

To

1. The Secretary to Commercial Tax,
State of Tamil Nadu,
Government of Tamil Nadu, Secretariat,
Chennai.

2. The Commercial Tax Officer,
Coimbatore, Tamilnadu.

+1cc to the Special Government Pleader, S.R.No.41443

WP Nos.24058 to 24060 of 2006

SRA(CO)
PM/13/09/2021