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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.08.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.NOS.36672 TO 36675 OF 2006

AND

W.M.P.NOS.1, 1, 1 AND 1 OF 2006

Sivalakshmi Plastics,
Represented by its Proprietor, M.Sivasamy,
No.34, Sannadhi Street,
Vennamalai Post,
Karur - 639 006.

... Petitioner in
W.P.No.36672 of 2006

Sun Filamentt,
Represented by its Proprietor, P.Chinnappan,
No.41-C, Indhara Nagar,
Puliyur, C.F.(Post),
Karur - 639 114.

... Petitioner in
W.P.No.36673 of 2006

Minerva Plastics,
Represented by its Proprietor, M.Balusamy,
No.39, Indhara Nagar,
Puliyur, C.F.(Post),
Karur - 639 114.

... Petitioner in
W.P.No.36674 of 2006

Shankara Plastics,
Represented by its Proprietor, A.Shankar,
Indhara Nagar,
Puliyur, C.F.(Post),
Karur - 639 114.

... Petitioner in
W.P.No.36675 of 2006

-Vs-

1. The Secretary to Government,
Commercial Taxes and
Religious Endowment Department,
Fort St.George,
Chennai - 600 009.



2. The Commercial Tax Officer,
Karur East,
North Pradakshanam Road,
Karur - 639 001.

... Respondents in
all W.Ps

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COMMON PRAYER:-

Writ Petitions filed under Article 226 of the Constitution of India, praying for issuance of Writ of Declaration declaring the section 2c, section 2g and section 3 of the Tamil Nadu Tax on Entry of Goods into Local Area Act 2001 along with Sl.No.12, as ultra vires to Article - 14, 19(I) (g), 269, 301 and 304a of the Constitution of India and therefore unenforceable and of no effect insofar as the petitioners herein are concerned.

For Petitioner : Mr.S.Kamadevan
in all W.Ps

For Respondents : Mr.V.Nanmaran
in all W.Ps Government Advocate

C O M M O N O R D E R

The learned counsel appearing on behalf of the respondents on instructions from Mr.G.Karuppannan, State Tax Officer, Karur - 3 Circle informed this Court that the petitioners have already paid the entire tax due in respect of the subject covered in the Writ Petitions on hand. Thus, no further adjudication need to be undertaken in respect of the grounds raised and accordingly, these Writ Petitions stand disposed of. However, there shall be no order as costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

vji

To

1. The Secretary to Government,
Commercial Taxes and
Religious Endowment Department,
Fort St.George,
Chennai - 600 009.



2. The Commercial Tax Officer,
Karur East,
North Pradakshanam Road,
Karur - 639 001.

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W.P.NOS.36672 TO 36675 OF 2006 AND
W.M.P.NOS.1, 1, 1 AND 1 OF 2006

KSM(CO)
PBS/14/09/2021