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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 13.08.2021

CORAM:

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

WP No.26221 of 2004
and WPMP No.31872 of 2004

M/s.B.T.M.Impex
25, TVR Complex,
Chinna Andan Koil Road,
Karur-639 001. ...Petitioner

Vs

1. The Secretary to Government,
Department of Commercial Taxes,
Religious and Endowments,
Fort St. George, Chennai - 9.

2. The Commercial Tax Officer,
Karur (South) Assessment Circle,
Karur. ...Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of 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 Sl.No.12 of G.O.Ms.No.28(C2) dated 27/03/02 and Sl.No.24 of G.O.Ms.NO.27 dated 21/03/03 as ultra vires Articles 14, 19(1)(g), 269, 301 and 304(a) of the Constitution of India and therefore unenforceable and of no effect in so far as the petitioner herein.

For Petitioner : No appearance

For Respondents : Mr.V.Nanmaran
Government Advocate.

O R D E R

When the matter was listed for hearing on 11.08.2021, none appeared on behalf of the petitioner. Thus, this Court passed an order, directing the Registry to list the matter on 13.08.2021 under the caption "For Dismissal".

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2. Even today, i.e. 13.08.2021, when the matter is taken up for hearing, none appeared for the petitioner. Thus, it is evident that the petitioner is not interested in pursuing the matter. Accordingly, the Writ Petition in W.P.No.26221 of 2004 stands dismissed for non-prosecution. No costs. Consequently, the connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary to Government,
   Department of Commercial Taxes,
   Religious and Endowments,
   Fort St. George, Chennai - 9.

2. The Commercial Tax Officer,
   Karur (South) Assessment Circle,
   Karur.

+1 CC to The Special Government Pleader(Taxes), Sr.No. 40976.

WP No.26221 of 2004

GSM(CO)
LS(06/09/2021)

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