IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.09.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.32292 of 2004
and
W.M.P.No.3905 of 2004

Sri Selvakumaran Textiles India
Private Limited,
Rep. By its Managing Director
K. Ganesan
S.F.No. 198/2 Uthukuli Main Road,
Chengapalli -638 812
Perundurai Taluk,
Erode District. ...Petitioner

Vs

1. The State of Tamil Nadu
   Rep. By the Secretary to Government
   Department of Commercial Taxes
   and Religious Endowments
   Fort St. George
   Chennai-600 009.

2. The Commercial Tax Officer
   O/o The Commercial Tax Officer and Zonal Officer
   Perundurai.

(R2 – C.T.amended as per order of Court dated
24.08.2005 in W.P.M.P.No.25632/2005) ... Respondents

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India, to issue a writ of Certiorarififed Mandamus, 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 S1. No. 3 of Notification No.II(2)/CT/892 (c-3)/ 2001-G.O.Ms.No.113 dated 30.11.2001 effective from 1.12.2001 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 is concerned and render justice.

For Petitioner : Mr.N.Ishtiaq Ahmed

For Respondents : Mr.V.Veluchamy
Government Advocate
[For R1&R2]

O R D E R

The writ petition is filed, challenging the validity of the provisions of the Tamil Nadu Tax on entry of goods in Local Areas Act.

2. The Learned Government Counsel appearing on behalf of the respondents submitted the copy of the order passed by the Hon'ble Supreme Court of India in Civil Appeal No.11035 to 11039 of 2017 dated 23.08.2017. The Hon'ble Supreme Court passed the following orders:

> "In the light of the judgment of a Nine Judge Bench in the case of Jindal Stainless Steel Vs. State of Haryana reported in 2016 (11) SCALE 1, the impugned judgment of the High Court is set aside and it is held that the Tamil Nadu Entry Tax Act is a valid enactment. However, it is made clear that insofar as period from shall not realize the entry tax from the respondent(s) with regard to Tobacco product as for this period levy is found to be discriminatory in nature qua the aforesaid product.
>
> The appeals are accordingly disposed of."

3. In view of the fact that the Hon'ble Apex Court upheld the validity of the enactment, the petitioner is liable to pay the Entry tax. Accordingly, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

Nst

To
1. The Secretary to Government
   Department of Commercial Taxes
   and Religious Endowments
   Fort St. George
   Chennai-600 009.

2. The Commercial Tax Officer
O/o The Commercial Tax Officer and Zonal Officer
Perundurai.

+1cc to Mr.N.Ishtiaq Ahmed, Advocate, S.R.No.44178
+1cc to the Government Pleader, S.R.No.44955

W.P.No.32292 of 2004

RR(CO)
CT(21/09/2021)