



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12-08-2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.38151 of 2004
And
WPMP No.45686 of 2004

M/s.Paracoat Products Limited,
Represented by its Director Mr.Navin Banka,
Plot No.43C, SIPCOT Industrial Complex,
Phase 1,
Hosur - 635 126.

..Petitioner

VS.

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

2.The Commissioner of Commercial Taxes,
II Floor, Ezhilagam,
Chepauk,
Chennai-5.

3.The Commercial Tax Officer,
Hosur North Assessment Circle,
Hosur.

..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.24 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 respondents, made a submission that the Assistant Commissioner (ST), Hosur (North)-1, Hosur informed that the petitioner had already paid the arrears of tax due of Rs.48,34,637/- under Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 for the assessment years 2002-2003 to 2006-2007. Thus, no further adjudication needs to be entertained in respect of the grounds raised in the present writ petition.

2. 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,
Department of Commercial Taxes,
Fort St. George,
Chennai-9.
- 2.The Commissioner of Commercial Taxes,
II Floor, Ezhilagam,
Chepauk,
Chennai-5.
- 3.The Commercial Tax Officer,
Hosur North Assessment Circle,
Hosur.

+1cc to Mr.R.Senniappan, Advocate, S.R.No.39978

WP 38151 of 2004

PCH(CO)
SB(27/08/2021)