IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.09.2021

CORAM:

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

WP NOS.208 & 209 OF 2005

AND WMP NO.256 OF 2005

M/s.Thirumagal Company,
Rep. By its Manager T.V.Ragavendra Rao,
138, South Phase, 1st Main Road,
Ambattur Industrial Estate,
Chennai – 600 058. .. Petitioner in both WPs.

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,
   Ambattur Assessment Circle,
   Chennai. .. Respondents in both WPs.

PRAYER in WP No.208 of 2005:

This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records on the file of the 2nd respondent herein in TNGST/1320683/2002-03 dated 26.10.2004 and for recovery of entry tax thereon under the provisions of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 as illegal.

PRAYER in WP No.209 of 2005:

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), 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Goods into Local Area Act, 2001 along with Serial No.19 of the schedule therein, 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 petitioners herein are concerned.

For Petitioner : Mrs.R.Srivisapriya
in both WPs for Mr.T.Ramesh

For Respondents: Mr.V.Veluchamy (for R1 & R2)
in both WPs. Government Advocate

C O M M O N O R D E R

The present writ petitions are filed challenging the assessment order passed in proceedings dated 26.10.2004 as well as the vires of Section 2(c), 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Goods into Local Area Act, 2001 along with Serial No.19 of the schedule therein.

2. The petitioner is an assessee on the file of the Commercial Tax Officer, Ambattur Assessment Circle, Chennai and engaged in the manufacture of corrugated boxes. The petitioner purchased kraft paper inter State by issue of 'C' forms.

3. Regarding the liability to pay entry tax, the issue is no more res integra and the petitioner is liable to pay the entry tax under the provisions of the Tamil Nadu Tax on Entry of Goods into Local Area Act, 2001. However, the petitioner has challenged the assessment order dated 26.10.2004 and the said Assessment order is an appealable order.

4. In view of the fact that the petitioner has not exhausted the appeal remedy, under the provisions of the Act, it is left open to the petitioner to approach the competent appellate authority by complying with the conditions stipulated in the provisions of the Act and in the prescribed format. If any appeal is filed within a period of four weeks from the date of receipt of a copy of this order, then the appellate authority shall consider and dispose of the same on merits and in accordance with law.

5. With the above observations, the writ petition stands disposed of. No Costs. Consequently, the connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

ars

To

1. The Secretary to Government,
   State of Tamil Nadu,
   Department of Commercial Taxes,
   And Religious Endowments,
   Fort St. George, Chennai - 600 009.

2. The Commercial Tax Officer,
   Ambattur Assessment Circle,
   Chennai.

+1cc to the Government Pleader, S.R.No.47657

WP Nos.208 & 209 of 2005

PCH(CO)
PM/05/10/2021