



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.07.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.Nos.8977 & 8978 of 2011

M/s.Cartini India Limited,
(Formerly: Godrej Appliances Limited)
Rep., by its Whole-Time Director,
Bomi Mistry,
C/o.Kalyaniwalla & Mistry,
3rd Floor, PR-1, Business Centre,
Plot No.34, 35, Senapati Bapat Road,
Pune-411 016.

.. Petitioner in both W.Ps.

-vs-

The Assistant Commissioner (CT),
Villivakkam Assessment Circle,
5 High Court Colony,
Villivakkam,
Chennai-600 049.

.. Respondent in both W.Ps.

Petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records on the files of the respondent in TNGST No.1360714/2001-02 and TNGST No.1360714/2002-03 dated 22.04.2010, quash the same and consequently, direct the respondent to grant the petitioners a refund of entry tax of Rs.43,18,366/- and Rs.1,48,53,338/- in terms of the application of the petitioner dated 08.02.2010 respectively.

For Petitioner : Mr.N.Inbarajan
(In both W.Ps.)

For Respondent : Mr.V.Veluchamy,
(In both W.Ps.) Government Advocate

COMMON ORDER

The impugned notices dated 22.04.2010 state that the petitioner made a request for refund of entry tax paid under the Tamil Nadu Entry of Goods Act, 2001. The notices further state that during the relevant point of time, the State of Tamil Nadu filed Special Leave Petitions against the decision of this Court and they are still pending.



2.It is brought to the notice of this Court that the Special Leave petitions were admitted and numbered as C.A.Nos.11086 & 11089 of 2017 and judgment was delivered on 23.08.2017, reversing the judgment of this Court. Thus, the petitioner is not entitled for refund of entry tax paid under the Tamil Nadu Entry of Goods Act, 2001. Thus, no further adjudication is required in respect of the grounds raised.

In view of the above, these writ petitions stand disposed of. No costs.

Sd/-
Assistant Registrar (CS-II)

//True copy//

Sub Assistant Registrar

abr

To

The Assistant Commissioner (CT),
Villivakkam Assessment Circle,
5 High Court Colony,
Villivakkam, Chennai-600 049.

+1cc to Mr.N.Inbarajan, Advocate SR.No.30552

+1cc to Government Pleader SR.No.30938

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PL(CO)
GMY(02/08/2021)