



WEB COPY



W.P.(MD) No.3635 of 2006

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.10.2023

CORAM:

**THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
and
THE HONOURABLE MR.JUSTICE V.LAKSHMINARAYANAN**

W.P.(MD) No.3635 of 2006

Amman Try Steel Private Ltd.,
No.46, Usman Ali Street
TVS Tollgate
Trichirappalli-620 020

... Petitioner

-vs-

- 1.The Commissioner Tax Officer
Thiruvarambur Assessment Circle
Trichirappalli District
- 2.The State of Tamil Nadu
rep.by the Secretary to Government
Department of Commercial Taxes and
Religious Endowments
Fort St.George, Chennai-600 009

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of declaration declaring the Section 2(c), Section 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001, amendment G.O.Ms 28 CT (C2), dated 27.03.2002, along with Serial No.14 of the Schedule herein as ultra vires Articles 14, 19(1)(g), 269, 301 and 304(a) of the



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Constitution of India and therefore unenforceable and of no effect in so far as the petitioner herein is concerned.

For Petitioner : Mr.V.R.Venkatesan

For Respondents : Mr.S.Shanmugavel
Additional Government Pleader

ORDER

[Order of the Court was made by S.M.SUBRAMANIAM, J.]

The issue involved in the present writ petition is no more *res integra* and the Honourable Supreme Court of India has ruled and held liable with reference to the entry tax matters. Thus, no further adjudication is required in the present writ petition.

2. Accordingly, the writ petition stands dismissed. No costs.

[S.M.S., J.]

[V.L.N., J.]

05.10.2023

NCC : Yes / No

Index : Yes / No

Internet : Yes / No

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