

CWP-3346-2007

2023:PHHC:102367-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CWP-3346-2007

Decided on : 07.08.2023

M/S GOVIND TOBACCO MFG. CO.

. . . Petitioner

Versus

STATE OF HARYANA AND OTHERS

. . . Respondent

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

PRESENT: None for the petitioner.

Ms. Mamta Singla Talwar, DAG, Haryana.

RITU BAHRI, J. (ORAL)

In the present case, in CWP-6630-2000 titled as **M/s Jindal Strips Limited and another Vs. State of Haryana and others**, Division Bench of this Court had dismissed the petition challenging the constitutionality of the Haryana Local Area Development Tax Act (13 of 2000). The State went in SLP before the Hon'ble Supreme Court and the same was allowed and the matter was remanded back to this Court and thereafter, a new act of 2008 Haryana Tax of Entry of Goods Act, 2008 into Local Areas Act was introduced w.e.f. 16.04.2008 repealing the Haryana Local Area Development Tax Act, 2000.

Since the new act has already been introduced, and has come into force w.e.f. 16.04.2008, nothing survives in this writ petition at this stage.

Dismissed.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

07.08.2023

Mehak

Whether reasoned/speaking?

Yes/No

Whether reportable?

Yes/No