



W.P.No.10927 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2024

CORAM :

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

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M/s. Vishnu Automation
Rep. by its Partner S.Saravanan
No.1-45, New Thillai Nagar, 2nd Avenue
4th Cross, Marudamalai Main Road
P.N.Pudur Post, Coimbatore 41.

.. Petitioner

Vs.

1. The Secretary to Government
Commercial Tax and Religious
Endowment Department
Fort St. George, Chennai 600 009.

2. The Deputy Commercial Tax Officer
Perur Assessment Circle
No.18, Balasundaram Road
Coimbatore 18.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of Declaration declaring Section 2c, Section 2g and Section 3 of the Tamil Nadu Tax on Entry of Goods into Local Area Act,



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2001 along with Sl.No.14 as ultra vires to Articles 14, 19(I)(g), 269, 301 and 304a of the Constitution of India and therefore, unenforceable and of no effect insofar as the petitioner herein is concerned.

For the Petitioner : Mr.S.Kamadevan

For the Respondents : Mr.Venkateswaran
Special Government Pleader (T)

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.S.Kamadevan, learned counsel for the petitioner and Mr.Venkateswaran, learned Special Government Pleader for the respondents.

2. Learned counsel for the petitioner and learned Special Government Pleader for the respondents submit that the issue involved is the similar one decided in W.P.No.1656 of 1996 etc. batch under order dated 28.03.2024.

3. In the light of that, the present writ petition is disposed of in



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terms of the order dated 28.03.2024 made in W.P.No.1656 of 1996 etc. batch. There shall be no order as to costs. Consequently, W.P.M.P.No.12443 of 2006 is closed.

(S.V.G., C.J.)

(J.S.N.P., J.)

22.04.2024

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

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THE HON'BLE CHIEF JUSTICE
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