



W.P.No.19956 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

W.P.No.19956 of 2006

M/s. Swami Palani Andavar Spinners (India) Pvt. Ltd.

Rep. by its Managing Director R.Kittusamy

SF No.1566/3-A, Mulanur Road

Vellakovil 638 111

Erode District.

.. Petitioner

Vs.

1. The State of Tamil Nadu

Rep. by the Secretary to Government

Department of Commercial Tax and

Religious Endowment

Fort St. George, Chennai 600 009.

2. The Commercial Tax Officer

Kangayam

Erode District.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of Declaration declaring Section 2(c), Section 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Goods into Local Area Act, 2001 along with Sl.No.3 of Notification No.II(2)/CT/892(e-3)/2001-



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G.O.Ms.No.113 dated 30.11.2001 effective from 1.12.2001 as ultra vires to Articles 14, 19(1)(g), 269, 301 and 304(a) of the Constitution of India and therefore, unenforceable and of no effect insofar as the petitioner herein is concerned.

For the Petitioner : Ms.G.Pramila

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

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Ms.G.Pramila, 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, M.P.No.1 of 2006 is closed.

(S.V.G., CJ.)

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

22.04.2024

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

1. The Secretary to Government
Department of Commercial Tax and
Religious Endowment
Fort St. George, Chennai 600 009.
2. The Commercial Tax Officer
Kangayam
Erode District.



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THE HON'BLE CHIEF JUSTICE
AND
J.SATHYA NARAYANA PRASAD, J

(kpl)

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