



W.P.No.38864 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.04.2024

CORAM :

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

AND

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

W.P.No.38864 of 2006

Tvl.Hi-Tech Mineral Industries Covai Private Ltd.,
rep. by its Managing Director P.Venkittapathy,
Kottagoundenpathy Village,
Chellapillaikuttai Post,
Omalur Taluk,
Salem-636 304.

.. Petitioner

Vs

1.The State of Tamil Nadu,
rep. by the Secretary to Government,
Department of Commercial Taxes
and Religious Endowments,
Fort St. George,
Chennai-600 009.

2.The Commercial Tax Officer,
Omalur Assessment Circle,
Namakkal.

.. Respondents



W.P.No.38864 of 2006

Prayer : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring that Section 2(c), Section 2(g) and Section 3 and 4 of the Tamil Nadu tax on Entry of Goods into Local Areas Act, 2001 along with the item serial no.3 of the schedule as ultra vires Articles 14, 19(1)(g), 269, 301 and 304(a) of the Constitution of India and therefore unenforceable and of no effect in so far as the petitioners are concerned.

For the Petitioner : No appearance

For the Respondents : Mr.Venkateswaran
Spl. Govt. Pleader (Taxes)

ORDER

(Order of the court was made by the Hon'ble Chief Justice)

None appears for the petitioner when the matter is called out.

2. Learned Special Government Pleader (Taxes) fairly concedes that the present matter is covered by the judgment and order of this Court dated 28.3.2024 in W.P.No.1656 of 1996 and other connected petitions.

This writ petition is disposed of in terms of the judgment and



W.P.No.38864 of 2006

order dated 28.3.2024 in W.P.No.1656 of 1996 and other connected petitions. There shall be no order as to costs.

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

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

23.04.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

- 1.The Secretary to Government,
State of Tamil Nadu,
Department of Commercial Taxes and Religious Endowments,
Fort St. George,
Chennai-600 009.
- 2.The Commercial Tax Officer,
Omalur Assessment Circle,
Namakkal.



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W.P.No.38864 of 2006

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

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W.P.No.38864 of 2006

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