



W.P.No.42479 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.42479 of 2006

Tvl. Accurate Products Corporation Private Ltd.,
285, Main Road, Velachery,
Chennai-600 042.

.. Petitioner

Vs

1.The State of Tamilnadu,
rep. by the Secretary to Government,
Department of Commercial Taxes,
Fort St. George,
Chennai-600 009.

2.The Commercial Tax Officer,
Velacherry Assessment Circle,
Chennai-600 042.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India
seeking issuance of a writ of declaration declaring Sec 2(c), Sec 2(g)
Sec 3 and Sec 12 of the Tamilnadu Tax on entry of goods into Local



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Areas Act 20 of 2001 as unconstitutional violative of Art 14, Art 19(1)(g), Art 301, Art 304 of the Constitution in so far as the petitioner is concerned.

For the Petitioner : Mr.A.Ravichandran

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

ORDER

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

Heard Mr.A.Ravichandran, learned counsel for the petitioner and Mr.M.Venkateswaran, learned Special Government Pleader for the respondents.

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.

In view of the above, this writ petition is disposed of in terms of the judgment and order dated 28.3.2024 in W.P.No.1656 of 1996 and



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other connected petitions. There shall be no order as to costs.

Consequently, M.P.No.1 of 2006 is closed.

(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 Tamilnadu,
Department of Commercial Taxes,
Fort St. George,
Chennai-600 009.

2.The Commercial Tax Officer,
Velacherry Assessment Circle,
Chennai-600 042.



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

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