



W.P.No.34043 of 2005

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

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Sri Haritha Industries
Rep. by its Proprietrix Laxmi Ravi
No.20/4, Puthu Thottam 2nd Street
Sanganoor Main Road
Coimbatore District.

.. Petitioner

Vs.

1. The State of Tamil Nadu
Rep. by Secretary to Government
Commercial Tax & Religious Endowment
Fort St. George
Chennai 600 009.

2. The Commercial Tax Officer
Office of the Commercial Tax Officer
Thudiyalur Circle
Coimbatore District.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of Declaration to declare that the levy of entry tax on



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Stainless Steel Rods (S.S.Rods) as described in the II Schedule to Tamil Nadu General Sales Tax Act and Section 14(IV) of the Central Sales Tax Act, purchased by the petitioner from outside the State of Tamil Nadu is illegal and violative of Constitution of India.

For the Petitioner : No appearance

For the Respondents : Mr.C.Harsha Raj
Additional Government Pleader
Assisted by
Mrs.K.Vasanthamala
Government Advocate (Taxes)

ORDER
(Made by the Hon'ble Chief Justice)

On 06.03.2023, none appeared for the petitioner. We had passed the following order:

"It is submitted that the Division Bench of this Court, in the case of V.Krishnamurthy v. State of Tamil Nadu and Ors. [(2019) 69 GSTR 326] has already decided the issue.

As none appears for the petitioner, place these matters on 22.03.2024."



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2. Today also, none appears for the petitioner. The writ petition is dismissed. There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

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Index : Yes/No
Neutral Citation : Yes/No

kpl

To

1. The Secretary to Government
Commercial Tax & Religious Endowment
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THE HON'BLE CHIEF JUSTICE
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