



W.P.No.13941 of 2012

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.04.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

W.P.No. 13941 of 2012
and
M.P.No. 2 of 2012

Tvl. Sakthi Engineering Works,
Rep. by its Proprietor,
K.Balakrishnan,
Athani Road, Sakthi Nagar,
Appakudal, Erode Taluk,
Erode District.

.. Petitioner

VS

- 1.The State of Tamil Nadu
Rep. by its Secretary to Government,
Commercial Taxes and Registration Department,
Fort St.George,
Chennai – 600 009.
- 2.The Commercial Tax Officer,
Bhavani Assessment Circle,
Bhavani.
- 3.The Assistant Commissioner (CT) (FAC),
Bhavani Assessment Circle,
Bhavani.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the files of the third respondent in Na.Ka.no.1129/2002/A3 dated 30.01.2012 and connected proceedings of the second respondent in TNGST/Entry Tax 2940510/2000-01 dated 20.10.2003 and quash the same.

For Petitioner : Mr.Rajavelu



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For Respondents : Ms.Amritha Dinakaran
Government Advocate

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ORDER

(Order of the Court was made by Dr. ANITA SUMANTH.,J)

Mr.Rajavelu, learned counsel, who intervenes in the matter states that he had issued a letter to the petitioner in anticipation of instruction / vakalatnama. The communications has been returned with the endorsement 'deceased'.

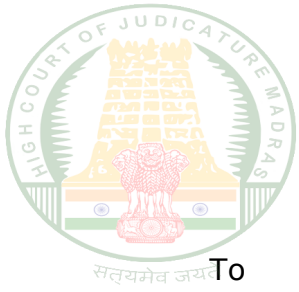
2. That apart, Ms.Amritha Dinakaran, learned Government Advocate, states that the issue would have to be decided against the petitioner following the judgment of the Supreme Court in the case of *Jindal Stainless Limited and another v State of Haryana and others* [(2017) 12 SCC 1].

3. In fact, this very petitioner had filed W.P.No. 13940 of 2012, wherein the prayer was for a declaration questioning the levy of entry tax as non-compensatory. That writ petition has been dismissed by this Court on 03.03.2025 following the ratio of the judgment in *Jindal* (supra).

4. In light of the aforesaid, we are of the categoric view that there is no merit in the present petition as well. Hence this writ petition is dismissed. No costs. Connected miscellaneous petition is closed.

[A.S.M., J] [C.K., J]
23.04.2025

Index:No
Neutral Citation:Yes
ssm



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To

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- 1.The Secretary to Government,
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Fort St.George,
Chennai – 600 009.
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and
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