

Dhaval Talati

2 Whether IMFL (goods) leviable under the Uttar Pradesh Entry of Goods Act, 2007? Facts of the Case
The petitioner is a manufacturer of Indian Manufactured Foreign Liquor (IMFL). It sells IMFL to dealers for further sale in the State of Uttar Pradesh. It was assessed to entry tax under the UP Entry Tax Act, 2000. An appeal against the assessment orders did not meet with success. Hence, writ petition came to be filed before the High Court. The Act was brought in by way of an ordinance and is named as Uttar Pradesh Entry of goods into Local Area Act, 2007 (hereinafter referred to as the 'New Act'). The issue before the Court is whether the authorities have acted in accordance with law at the time of passing the impugned orders.