IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.06.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.25754 and 25755 of 2015
and
M.P.Nos.1, 2 and 1, 2 of 2015

M/s.KLN Automobile Private Limited,
Rep. by its Managing Director - K.Chandrasekar
No.40/10, Annapillai Street,
Sowcarpet, Chennai - 600 079. ... Petitioner in W.P.No.25754 of 2015

M/s.KLN Automobile Private Limited,
Rep. by its Managing Director - K.Chandrasekar
No.5, E-Block, 3rd Avenue,
Anna Nagar East, Chennai - 600 102. ... Petitioner in W.P.No.25755 of 2015

Vs

1. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005. ... First Respondent in both W.Ps.

2.The Assistant Commissioner (CT),
Sowcarpet-1, Assessment Circle,
Chennai. ... Second Respondent in W.P.No.25754 of 2015

3.The Assistant Commissioner (CT),
Amaindakarai Assessment Circle,
Chennai. ... Second Respondent in W.P.No.25755 of 2015

Prayer in both W.Ps.: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent in his clarification in Lr.No.K.Dis.Acts Cell-IV/22328/2002 dated 09.07.2002 quash the same and further direct the first respondent to re-do the clarification in accordance with the provisions of the Tamil Nadu Tax on Entry of Motor Vehilces into Local Areas Act, 1990.

For Petitioner
in both W.Ps. : Mrs.R.Hemalatha

For Respondents
in both W.Ps. : Mr.Manokarasundaram
Additional Government Pleader

COMMON ORDER

Heard Mrs.Hemalatha, learned counsel appearing for the petitioner and Mr.Manokarasundaram, learned Additional Government Pleader appearing for the respondents.

2.The petitioner, who is a automobile dealer has filed these writ petitions challenging the letter given by the Commissioner of Commercial Taxes dated 09.07.2002 addressed to another automobile dealer. The petitioner has challenged the impugned letter stating that it is a clarification. In my view the impugned letter is a letter addressed to a private party and probably, it is based on a request made by the said private party and it has been issued based on the request made by the private party by petition dated 20.03.2002. It is not in dispute that under the provisions of Tamil Nadu Entry Tax Act, there is no power vested with the Commissioner of Commercial Taxes to issue a general clarification. Therefore, at best, the impugned letter could be considered as reply to the petition given by the third party/automobile dealer. Furthermore, the impugned communication is dated 09.07.2002. Therefore, at this distance of time, the question of quashing the same does not arise.

3.Accordingly, the writ petitions are dismissed. It is always open to the petitioner to question the individual assessment or notices issued by the Assessing Officer as and when need arises. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

cse

To

1. The Commissioner of Commercial Taxes,
   Ezhilagam, Chepauk,
   Chennai - 600 005.

2. The Assistant Commissioner (CT),
   Sowcarpet-1, Assessment Circle,
   Chennai.

3. The Assistant Commissioner (CT),
   Amaindakarai Assessment Circle,
   Chennai.

+2cc's to Mrs.R.Hemalatha, Advocate, S.R.No.33239
+1cc to the Special Government Pleader(T), S.R.No.33536

W.P.Nos.25754 and 25755 of 2015
and
M.P.Nos.1, 2 and 1, 2 of 2015

PA(CO)
CA(01/07/2016)