

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.11.2019

CORAM :

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.4651 of 1999

B.Jayalakshmi

.. Petitioner

-vs-

1. The State of Tamilnadu, rep. by its Secretary to Government, Transport Department, Fort St. George, Madras-9
 2. The Commercial Tax Officer, T.Nagar, North Assessment Circle, 46 Greenways Road, Madras 28
 3. The Deputy Commercial Tax Officer, T.Nagar North Assessment Circle, 46, Greenways Road, Madras-28.
- .. Respondents

Petition filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorarified Mandamus to call for the entire records pertaining to the impugned order in RC Ni.2786/97/A2 dt. 25.01.1999 served on 22.02.1999 on the file of the 2nd Respondent and quash the same as illegal, arbitrary and without jurisdiction and consequently forbear the Respondents from taking any coersive steps contrary to Section 3 (1)(a) of the Tamilnadu Tax on entry of motor vehicles into local areas Act 1990 for my car No.TN 09 K 8563 and pass other suitable orders in the interest of justice.

For Petitioner

: No appearance

For Respondents

: Mrs.Dhanamadhi
Government Advocate

ORDER

(Order of the Court was made by DR.VINEET KOTHARI,J.

The petitioner has approached this Court by way of this Writ Petition against the order dated 25.01.1999 passed by the second respondent raising the demand of Rs.36,730/- by way of Commercial Tax upon the Motor Vehicles purchased by the petitioner brought within the State and the tax was imposed under the Tamil Nadu Tax on Entry of Motor Vehicles into Local areas Act 1990.

2. There is no representation on behalf of the petitioner. The learned counsel for the respondents further submitted that as against the said order, a regular remedy of Appeal is available to the petitioner.

3. In the present case, admittedly no appeal has been filed as against the impugned order nor the petitioner appeared before this Court to contest this case. Hence, we direct the Writ petitioner to even now file an appeal before the Appellate Authority against the Impugned Order as the questions of facts for the imposition of Entry tax have to be decided by the authorities under the Act. We further direct that in case such regular Appeal before the Appellate Authority is filed within a period of six weeks from today, the Appellate authority shall not raise any objection with regard to the limitation and shall decide the same on merits, in accordance with law.

With the above directions, this Writ Petition is disposed of. No costs.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

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To:

1. The Secretary, State of Tamilnadu,
to Government, Transport Department,
Fort St. George, Madras-9
2. The Commercial Tax Officer,
T.Nagar, North Assessment Circle,
46 Greenways Road, Madras 28

3. The Deputy Commercial Tax Officer,
T.Nagar North Assessment Circle,
46,Greenways Road, Madras-28.

4.B.Jayalakshmi,
55/B,Bazullah Road,
T.Nagarm chennai 17.

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A.SK(12/11/2019)



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