IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.11.2019

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.14220 of 2016
and
WMP.No.12429 of 2016

M/s.Khivraj Motor Private Limited,
Rep. Director Barath Kumar Chordia,
No.623, Anna Salai,
Chennai-600 006. ... Petitioner
Vs.

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

2.The Assistant Commissioner [CT],
Nungambakkam Assessment Circle,
Chennai. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of Writ of Certiorarified Mandamus, calling for records on the file of the 1st 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 1st Respondent to re-do the clarification in accordance with the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990.

For Petitioner : Mr.S.Raveekumar

For Respondents : Ms.G.Dhanamadhri
Government Advocate

ORDER

The petitioner before me challenges a clarification of the Commissioner of Commercial Taxes, dated 09.07.2002 and direction to the 1st respondent to re-do the clarification in accordance with the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990.

2. Mr.S.Raveekumar, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate for the revenue point out that the identical issue as arising in this writ petition has been considered by a learned Single Judge of this Court in the case of M/s.ABT (Madurai) Pvt. Ltd. vs. The Commissioner of Commercial Taxes and another in W.P.No.29576 of 2005, (order dated 02.01.2018). While considering this challenge in the aforesaid matter, the learned Single Judge had directed the petitioner to file a petition seeking review of the impugned application and upon such petition being filed, the 1st respondent therein was directed to issue notice to the petitioner and all other Automotive Dealers in the State of Tamil Nadu including any Association representing the same, and pass orders afresh.

3. In the interests of consistency, this writ petitioner is also permitted to seek a review of the impugned clarification and the Commissioner shall, if such review is sought, consider the same after hearing the petitioner as well as all other Automotive Dealers in the State of Tamil Nadu. This Writ Petition is disposed as above. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

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

2.The Assistant Commissioner [CT],
Nungambakkam Assessment Circle,
Chennai.
+1 cc to Mr.S.Ravee Kumar Advocate sr95456
+2 cc to the Special Government Pleader(Taxes) sr95798, 95773

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aa13/01/2020