



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.11.2019

CORAM:

THE HONOURABLE **MR.JUSTICE T.S.SIVAGNANAM**

and

THE HONOURABLE **MRS.JUSTICE R.THARANI**

Writ Petition (MD).Nos.547 and 548 of 2012

and

W.M.P (MD).Nos.1 and 1 of 2012

M/s.P.K.Mookanambalam & Co
rep., by its Partner,
Mr.K.Arumugasamy

... Petitioner in
both petitions

Vs.

1.The State of Tamil Nadu
rep., by the Secretary to Government,
Commercial Taxes Department,
Fort St.George, Chennai-600 009.

2.The Assistant Commissioner (CT),
Thallakulam Assessment Circle,
C.T.Buildings,
Dr.Thangaraj Salai,
Madurai-625 020.

3.The Registering Authority,
Regional Transport Officer,
Madurai North, Madurai.

... Respondents in
both petitions

Common Prayer: Writ Petitions are filed under Article 226 of the Constitution of India to issue a Writ of declaration, to declare the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 as ultra vires Articles 14, 19(1)(g), 301 and 304(a) and (b) of the Constitution of India and being non compensatory in nature, in view of the recent finding rendered by the Division Bench of this Court reported in 13 VST 390 following the law declared by the Supreme Court of India in the judgment reported in 145 STC 544.

in both petitions

For Petitioner
in both WPs

: Mr.K.Kumaravel

For Respondents
in both WPs

: Mr.A.K.Baskarapandian
(for R1 & R2)

Special Government Pleader



COMMON ORDER

(Order of the Court was made by **T.S.SIVAGNANAM, J.**)

The petitioner seeks for a Writ of Declaration to declare the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 as *ultra vires* Articles 14, 19(1)(g), 301 and 304(a) and (b) of the Constitution of India and being non-compensatory in nature.

2.An Identical issue was considered by a Hon'ble Division Bench of this Court in the case of **V.Krishnamurthy Vs., The State of Tamil Nadu** in **W.PNos.32710 of 2005 etc., batch** and those writ petitions were dismissed by a common order, dated 29.01.2019.

3.By following the said decision, these Writ Petitions are dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar(CS)

rmk
To

1.The Secretary to Government,
Commercial Taxes Department,
Fort St.George, Chennai-600 009.

2.The Assistant Commissioner (CT),
Thallakulam Assessment Circle,
C.T.Buildings,
Dr.Thangaraj Salai,
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VB(29.11.2019) 2P 4C