

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.07.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.31591 of 2018
and WMP. No.36819 of 2018

Haris Group,
Rep. by its Partner Haris Mohammed Waris,
No.20, Buvangare Street, Karamanikuppam,
Puducherry - 605 004. ... Petitioner

Vs

- 1.The State of Tamil Nadu,
rep. by its Secretary to Government,
Transport Department, Fort St. George,
Chennai-600 009.
- 2.The Transport Commissioner,
Transport Department, Chennai-600 005.
- 3.The Special Commissioner and
Commissioner of Commercial Taxes, Chepauk,
Chennai - 600 005.
- 4.The Commissioner of Commercial Taxes,
Government of Puduchery, Puduchery. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Mandamus, forbearing the respondents their men agents or subordinates from intercepting the petitioner's BMW 630 GT M Sport Mineral White Metallic L.M.V.Diesel car bearing Registration No.PY-05-F-0990 and levying, demanding and collecting tax in any manner whatsoever by invoking the power under the provision of Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Act No.13 of 1990).

For Petitioner : Mr.V.Bheeman

For Respondents : Ms.G.Dhanamadhri
Government Advocate

O R D E R

Heard Mr.V.Bheeman, learned counsel for the petitioner and Ms.G.Dhanamadhri, learned Government Advocate for the respondent.

2. This Writ Petition is misconceived. A mandamus is sought forbearing the respondents from intercepting the petitioners' vehicle and levying, demanding and collecting tax under the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990. In support of the aforesaid prayer, the petitioner refers to an order dated 10.07.2007 undertaking that Entry Tax would be paid if the aforesaid order is reversed by the Apex Court.

3. The affidavit filed in support of the Writ Petition in November, 2018 is mechanical and does not even refer to the judgment of the 9 Judge Bench of the Supreme Court in Jindal Stainless Steel Ltd. V. State of Haryana ((2017) 12 SCC 1). The prayer for mandamus is thus rejected.

4. This writ petition is dismissed. Consequently, connected miscellaneous petition is also dismissed.

Sd/-

Assistant Registrar(co)

//True Copy//

Sub Assistant Registrar

S1

To

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

2. The Transport Commissioner,
Transport Department, Chennai-600 005.

3. The Special Commissioner and
Commissioner of Commercial Taxes, Chepauk, Chennai - 05.

4. The Commissioner of Commercial Taxes,
Government of Puduchery, Puduchery.

+1cc to Mr.Sampath kumar Association , Advocate SR.No. 24791

+1 cc to Spl Government Pleader(Taxes) Sr.No. 24838

W.P. No.31591 of 2018

and

WMP. No.36819 of 2018

A. SK (03/08/2020)