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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.09.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.NOS.13805 OF 2007, 1398 & 21026 & 14225 OF 2008, 3031 OF 2009
AND
M.P.NOS.1 OF 2007, 1 OF 2008, 1 OF 2009

M/s.P.R.P.Exports,
Therekutheru Village,
Melur Taluk,
Madurai- 625 122.

..Petitioner in W.P.No.13805 of 2007

C.Ravindran,

.. Petitioner in W.P.Nos.1398 & 14225 of 2008

Tamil Nadu Co-Operative Milk Producers Federation LTD.,
Represented by its General Manager,Aavin Illam,
Madhavaram Milk Colony,
Chennai- 600 051

..Petitioner in W.P.No.21026 of 2008

M/s.Ishwarya Transport,
Represented by its partner,
P.Rajarajan,
40, Taylors Road,
Kilpauk,
Chennai- 600 010

..Petitioner in W.P.No.3031of 2009

vs

W.P.No.13805 of 2007:

1. The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes & Religious Endowments Department,
Fort St. George,
Chennai.

2. The Deputy Commercial Tax Officer,
Melur.

.. Respondents

W.P.No.14225 of 2008:

1. The State of Tamil Nadu,
Represented by the Secretary to Government,



Commercial Taxes & Religious Endowments Department,
Fort St. George, Chennai.

2. The Administrative Assistant Commissioner,
(CT) Chennai(central) Division, Greams Road,
Chennai.
3. The Commercial Tax Officer,
Kilpauk Assessment Circle,
Chennai.
4. The Registering Authority,
Regional Transport Officer,
Chennai- Central,
Chennai- 23.

... Respondents

W.P.No.1398 of 2008:

1. The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes & Religious Endowments Department,
Fort St. George,
Chennai.
2. The Administrative Assistant Commissioner,
(CT) Chennai(central) Division, Greams Road,
Chennai-600 006.
3. The Commercial Tax Officer,
Kilpauk Assessment Circle,
Chennai.
4. The Registering Authority,
Regional Transport Officer,
Chennai- Central,
Chennai-23.

... Respondents

W.P.No.21026 of 2008:

1. The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes & Religious Endowments Department,
Fort St. George,
Chennai.
2. The Administrative Assistant Commissioner,
(CT) Chennai(central) Division, Greams Road,
Chennai-600 006.



3. The Commercial Tax Officer,
Manali Assessment Circle,
Chennai.

4. The Registering Authority,
Regional Transport Officer,
Thiruvallur,
Thiruvallur.

... Respondents

W.P.No. 3031 of 2009:

1. The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes & Registration Department,
Fort St. George,
Chennai.
2. The Administrative Deputy Commissioner,
(CT) Chennai (central) Division, Greams Road,
Chennai.
3. The Assistant Commissioner, (CT)
Kilpauk Assessment Circle,
Chennai.
4. The Registering Authority,
Regional Transport Officer,
Chennai- (Central),
Chennai-23.

... Respondents

Prayer in W.P.No.13805 of 2007 :

Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, declaring that Section 2(d), Section 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, in so far as it relates to Hydraulic Mobile Cranes, Loaders as ultra Article 14, 19(1)(a), 19(1)(g), 301 and 304(a) and (b) of the Constitution of India and also not a 'compensatory or regulatory tax' in view of the law laid down by the Supreme Court in the case of Jindal stainless Steel & another v. State of Haryana and other reported in 145 STC 544 and therefore unenforceable and of no effect in so far as the petitioner herein is concerned.

Prayer in W.P.No. 14225 of 2008:

Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the



fourth respondent to register under the Motor Vehicles Act the Vehicle (Motor Car) bearing Engine No. BPP 105955 and chassis No. WAU ZH 74F 98 No. 37745 without insisting upon production of a no objection certificate from the first respondent department in relation to payment of entry tax.

Prayer in W.P.No. 1398 of 2008:

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records on the files of the 2nd respondent in E.T.R.SI.No.129/2007/B1 dated 17.12.2007 and quash the same in so far as the levy of entrytax is concerned and further direct the fourth respondent to register under the Motor Vehicles Act the vehicle (Motor Car) bearing Engine No. DUG 029114 and chassis No. WAU ZZZ 4 L 17 DO 43557 without insisting upon production of "No objection Certificate"from the first respondent department in relation to payment of entry tax.

Prayer in W.P.No.21026 of 2008:

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the fourth respondent to register under the Motor Vehicles Act the Vehicle purchased vide invoice No.903262369 dated 23.07.2008 without insisting upon production of "No Objection Certificate"from the first respondent department in relation to payment of entry tax.

Prayer in W.P.No.3031 of 2009:

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the fourth respondent to register under the Motor Vehicles Act the vehicle Motor car bearing Engine No. CAG 112520 and chassis No. WAUZH88KX9A088242 without insisting upon production of "No objection Certificate"from the first respondent department in relation to payment of entry tax.

For Petitioners : Mr.P.V.Sudhakar
for Mr.K.J.Chandran
..in W.P.No.13805 of 2007

Mr.R.Senniappan
..in W.P.Nos.14225, 1398 of 2008 &
3031 of 2009

Mr.P.Rajavelu
..in W.P.No.21026 of 2008



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For Respondents: Mr.V.Nanmaran
Government Advocate for R1 and R2
.. in W.P.No.13805 of 2007

Mr.V.Nanmaran
Government Advocate for R1 to R4
.. in W.P.No.1398 of 2008

Mr.V.Veluchamy
Government Advocate
..in W.P.No.14225, 21026 of 2008 &
3031/2009

COMMON ORDER

The relief of declaration as such sought for in these present Writ Petitions were adjudicated and the Hon'ble Supreme Court of India settled the issues in the case of Jindal Stainless Steel & another vs. State of Haryana and others reported in 145 STC 544. Thus, the issues are no more res-integra.

2. However, the learned Counsels for the petitioners made a submission that the notices were issued and the petitioners have to submit their objections in respect of the some other issues relatable to the facts and circumstances. That being so, the petitioners are at liberty to approach the Competent Authorities for the purpose of submission of their objections, if any, with reference to the issues which are all to be considered independently by the Authorities competent.

3. With this liberty, these Writ Petitions stand disposed of. No costs. Consequently, all the connected Miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

nti/pns
To

Sub Assistant Registrar

1. The Secretary to Government,
State of Tamil Nadu,
Fort St. George,
Commercial Taxes & Religious Endowments Department,
Chennai.



2. The Deputy Commercial Tax Officer,
Melur.

3. The Administrative Assistant Commissioner,
(CT) Chennai (central) Division, Greams Road,
Chennai 600 006.

4. The Administrative Deputy Commissioner,
(CT) Chennai (central) Division, Greams Road,
Chennai.

5. The Commercial Tax Officer,
Kilpauk Assessment Circle,
Chennai.

6. The Registering Authority,
Regional Transport Officer,
Chennai- Central,
Chennai- 23.

7. The Commercial Tax Officer,
Manali Assessment Circle,
Chennai.

8. The Registering Authority,
Regional Transport Officer,
Thiruvallur,
Thiruvallur.

9. The Assistant Commissioner (CT)
Kilpauk Assessment Circle
Chennai.

+1cc to the Special Government Pleader (Taxes),
S.R.No.46954,46993,46968,47001

+1cc to Mr.B.Raveendran, Advocate, S.R.No.46555

W.P.Nos.13805 of 2007, 1398 & 21026 & 14225 of 2008, 3031 of 2009
and
M.P.Nos.1 of 2007, 1 of 2008, 1 of 2009

PM(CO)
PM/07/10/2021