



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.09.2021

CORAM

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

W.P.No.27510 of 2009

and

M.P.No.1 of 2009

M/s.K.P.N.Travels,
Represented by its Proprietor,
Mr.K.P.Natarajan,
Priyadarshini Illam,
Periaputhur(P0),
Salem-636 016.

..Petitioner

VS

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

2. The Commercial Tax Officer,
Suramangalam Assessment Circle,
Salem.

...Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration declaring the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, as ultra Vires Article 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 the Hon''ble High Court in W.P.No.15960 of 1996 and batch of cases vide order dated 10.07.2007 following the law declared by the Supreme Court of India in the judgment reported in 145 STC 544 and therefore unenforceable and of no effect in so far as the petitioner herein is concerned.



For Petitioner : Mr.R. Senniappan

For Respondents : Mr.V.Veluchamy
Government Advocate

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O R D E R

The learned Counsel for the petitioner made a submission that during the pendency of the Writ Petition, the Appellate Authority namely Assistant Commissioner (CT), Zone - XI, passed an order in favour of the petitioner in A.P.No. 6 of 2003, dated 12.09.2003.

2. Thus, no further adjudication is required and accordingly, the Writ Petition stands closed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

Pns/nti

To

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

2. The Commercial Tax Officer,
Suramangalam Assessment Circle,
Salem.

+1cc to the Special Government Pleader(Taxes), S.R.No.46998

W.P.No.27510 of 2009
M.P.No.1 of 2009

AJS(CO)
SB(12/10/2021)