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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. No. 35870 of 2004 and
W.M.P. No. 43174 of 2004

V.Jayapal

... Petitioner

-vs-

1.The State of Tamil Nadu,
Secretary Home (Transport) Department,
Fort St.George, Chennai - 600 009.

2.The Regional Transport Officer,
Vellore,
Vellore District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Declaration, declaring Section 4(1-A)(a) introduced by the Tamil Nadu Amendment Act 27 of 1988 as amended by Tamil Nadu Act 13 of 2003 by substituting Schedule III, Part I of the Tamil Nadu Motor Vehicles Taxation Act 1974 as ultra vires and violative to Article 226 of the Constitution of India insofar as it amounts to life tax in respect of the petitioner's Qualis Car bearing Engine No.2L 5531425 and Chasis No.LF50-1136767 for the registration is concerned.

For Petitioner : Mr.P.Senthil Kumar

For Respondents : Mr.V.Nanmaran
Government Advocate

O R D E R

The learned counsel appearing on behalf of the petitioner made a submission that the issue relating to levy of life tax for new registration of vehicle has been considered and the said issues are no more res integra and the Hon'ble Supreme Court of India delivered a Judgment which is reported in 2005 (4) SCC 53 in the case of State of Tamil Nadu vs. M.Krishnappan and another.

2. In view of further, it is informed that the life tax has been paid by the petitioner. This being the factum, no further



adjudication is required and accordingly, the Writ Petition stands closed. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

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Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

vji

To

1.The Secretary
The State of Tamil Nadu,
Home (Transport) Department,
Fort St.George, Chennai - 600 009.

2.The Regional Transport Officer,
Vellore,
Vellore District.

+1cc to Government Pleader Sr No.40791

W.P. No. 35870 of 2004
and
W.M.P. No. 43174 of 2004

PMK (CO)
PR (06/09/2021)