



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.08.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. Nos. 408 to 415 of 2013

and

W.M.P. Nos. 1, 1, 1, 1, 1, 1, 1 and 1 of 2013

1.M/s.Accent Pharma,

Represented by its Managing Partner

Mr.A.M.Sulaiman,

Office at No.15, Gopalakrishna Road,
T.Nagar, Chennai - 600 017.

Factory at Plot No.B-159, 22nd Cross,
PIPDIC Industrial Estate,
Mettupalayam, Puducherry - 605 009.

...Petitioner in W.P. No. 408, 409,
410, 411, 413, 415 of 2013

2.M/s.Tristar Formulations P.ltd

rep. By its Executive Director,

Office at No.15, Gopalakrishna Road,
T.Nagar, Chennai - 600 017.

Factory at Plot No.B-159,
22nd Cross,

PIPDIC Industrial Estate,
Mettupalayam, Puducherry - 605 009.

...Petitioner in W.P. No. 412, 414 of 2013

vs

1.The State of Tamil Nadu,

Represented by its Secretary to Government,
Transport Department,
Fort St.George, Chennai - 600 009.

2.The Transport Commissioner,

Transport Department,
Chepauk, Chennai - 600 005.

3.The Special Commissioner and

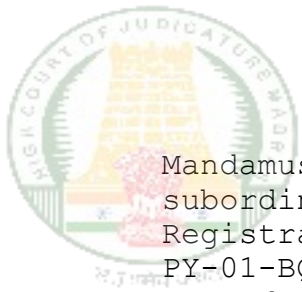
Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.

4.The Commissioner of Commercial Taxes,

Government of Puducherry,
Puducherry.

... Respondents in all WPs

Prayer : Writ Petition filed under Article 226 of the
<https://hcservices.ecourts.gov.in/hcservices/> Constitution of India, praying for issuance of Writs of



Mandamus forbearing the Respondents, their men, agents or subordinates from intercepting the petitioner's car bearing Registration Nos. PY-01-BE-6069-Honda Accord (WP No.408/2013), PY-01-BQ-9335-Innova (WP No.409/2013), PY-01-BE-5059-Honda Accord (WP No.410/2013), PY-01-BE-4466-Honda Accord (WP No.411/2013), PY-01-BE-6595-Toyota Innova VX (WP No.412/2013), PY-01-AV-9335-Innova VX (WP No.413/2013), PY-01-B-J0786-Mercedes Benz C250 CDI (WP No.414/2013), PY-01-BE-7079-Honda City (WP No.415/2013), respectively 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.M.Sriram
all W.Ps

For Respondents : Mr.V.Nanmaran
all W.Ps Government Advocate for R1 to R3
Mr.J.Kumaran
Addl. Govt. Pleader(Puducherry) for R4

C O M M O N O R D E R

The relief sought for in these Writ Petitions is to forebear the respondents from intercepting the petitioner's cars bearing Registration Nos. PY-01-BE-6069, PY-01-BQ-9335, PY-01-BE-5059, PY-01-BE-4466, PY-01-BE-6595, PY-01-AV-9335, PY-01-B-J0786 and PY-01-BE-7079 and levying, demanding and collecting tax in any manner whatsoever by invoking the power under the provisions of Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Act No.13 of 1990).

2. It is submitted by the learned counsel on either side that the Act referred in the Writ Petitions as well as in the prayer were repealed pursuant to the enactment of Goods and Services Tax Act with effect from 01.07.2017.

3. Thus, the grounds raised in the present Writ Petitions need no further adjudication and if at all any grievance exists as of now to the petitioner, they are at liberty to approach the Appellate Authority for the redressal of their grievance, by raising the grounds both factually and legally.

4. Accordingly, the Writ Petitions stand disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-IX)

//True Copy//

Sub Assistant Registrar



To

- 1.The Secretary,
Government of Tamil Nadu,
Transport Department,
Fort St.George, Chennai - 600 009.
- 2.The Transport Commissioner,
Transport Department,
Chepauk, Chennai - 600 005.
- 3.The Special Commissioner and
Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.
- 4.The Commissioner of Commercial Taxes,
Government of Puducherry,
Puducherry.

+1cc to Mr.M.Sriram, Advocate, S.R.No.37965

+1cc to the Special Government Pleader (Taxes), S.R.No.38245

+1cc to the Government Pleader (Pondicherry), S.R.No.38240

+1cc to the Government Pleader, S.R.No.38031

W.P. Nos. 408 to 415 of 2013
and
W.M.P. Nos. 1, 1, 1, 1, 1, 1, 1
and 1 of 2013

GPL (CO)
RVM(23/08/2021)