

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.04.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.Nos.7441 to 7448 of 2013
and M.P.Nos.1, 1, 1, 1, 1, 1, 1 and 1 of 2013

M/s.Caplin Point Laboratories Ltd.,
Rep., by its Managing Director,
Mr.M.Jayapal,
R.S.No.85/3, Sethukeny Village,
Mannadipet Commune Panchayat,
Pondicherry-605 502. ... Petitioner in all W.Ps.

-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,
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 W.Ps.

Prayer in W.P.No.7441 of 2013:- Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondents, their men, agents or subordinates from intercepting the petitioner's TATA Indica Vista Aqua Quadra car bearing Registration No.PY-01-BC-5139 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).

Prayer in W.P.No.7442 of 2013:- Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondents, their men, agents or subordinates from intercepting the petitioner's Ford Fiesta Classic - 1.4 LXI car bearing Registration No. PY-01-BR-2631 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).

Prayer in W.P.No.7443 of 2013:- Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondents, their men, agents or subordinates from intercepting the petitioner's Toyota Innova GX car bearing Registration No. PY-01-BE-1616 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).

Prayer in W.P.No.7444 of 2013:- Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondents, their men, agents or subordinates from intercepting the petitioner's Porsche Cayenne car bearing Registration No. PY-01-BU-7273 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).

Prayer in W.P.No.7445 of 2013:- Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondents, their men, agents or subordinates from intercepting the petitioner's Toyota Innova GX car bearing Registration No. PY-01-BN-1513 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).

Prayer in W.P.No.7446 of 2013:- Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondents, their men, agents or subordinates from intercepting the petitioner's Toyota Innova G car bearing Registration No. PY-01-BV-8754 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).

Prayer in W.P.No.7447 of 2013:- Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondents, their men, agents or subordinates from intercepting the petitioner's Mercedes Benz E-

Class - 280 CDI Elegance car bearing Registration No.PY-01-AV-7273 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).

Prayer in W.P.No.7448 of 2013:- Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the respondents, their men, agents or subordinates from intercepting the petitioner's Mahindra Xylo D2 car bearing Registration No.PY-01-BN-5281 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.E.Senthil Kumar
(In all W.Ps) For M/s.Sampathkumar & Associates

For RR1 to 3 : Ms.G.Dhanamadhri,
Government Advocate (Taxes)

For R4 : Mr.J.Kumaran,
Additional Government Pleader (Puducherry)

COMMON ORDER

The relief sought for in these writ petitions is to forbear the respondents from intercepting the petitioner's cars bearing Registration Nos.PY-01-BC-5139, PY-01-BR-2631, PY-01-BE-1616, PY-01-BU-7273, PY-01-BN-1513, PY-01-BV-8754, PY-01-AV-7273 and PY-01-BN-5281 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 was 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.

4. Accordingly, the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True copy//

Sub Assistant Registrar

abr

To

1. The Secretary to Government,
The State 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 M/s. Sampathkumar & Associates, Advocate SR.No.26669

+1cc to Government Pleader for Puducherry SR.No.26984 and 26985

+1cc to Special Government Pleader (Taxes) SR.No.27003

W.P.Nos.7441 to 7448 of 2013

PL(CO)
GMY(05/07/2021)

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