



IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 30.04.2021
CORAM

THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.Nos.7486 to 7490 of 2013

and

M.P.Nos.1, 1, 1, 1, 1, 2 and 2 of 2013

M/s.Anabond Ltd.,
Rep., by its Director - HR & Admin.,
Mr.S.Suyamprakasam,
No.36, Type 2, Dr.V.S.I.Estate,
Thiruvannamiyur,
Chennai-600 041.

.. 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 W.P.Nos.7486 to 7488 of 2013

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.

5.The Motor Vehicle Inspector (Grade-II),
Chennai (South West),
Chennai-600 092.

.. Respondents in W.P.Nos.

7489 & 7490 of 2013

Prayer in W.P.No.7486 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 1.4 EXI DSL car bearing Registration No.PY-01-AY-0288 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.7487 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 1.4 EXI DSL car bearing Registration No.PY-01-AY-0289 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.7488 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 1.4 EXI DSL car bearing Registration No.PY-01-AY-0292 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.7489 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 1.4 EXI DSL car bearing Registration No.PY-01-AY-0285 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.7490 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 1.4 EXI DSL car bearing Registration No.PY-01-AY-0291 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 & 5: Ms.G.Dhanamadhri,
Government Advocate (Taxes)
for RR1 to 3 in WP. 7486 to
7488/2013 and 1 to 3 & 5
R5 in WP.7489 & 7490/2013

For R4 : Mr.J.Kumaran,
in all WPs 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-AY-0288, PY-01-AY-0289, PY-01-AY-0292, PY-01-AY-0285 and PY-01-AY-0291 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 (CS-V)

//True Copy//

Sub Assistant Registrar



To

WEB COPY

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.
5. The Motor Vehicle Inspector (Grade-II),
Chennai (South West),
Chennai-600 092.

+1cc to the Special Government Pleader(Taxes), S.R.No. 27004

W.P.Nos.7486 to 7490 of 2013

UM(CO)
GN(19/07/2021)