



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27-07-2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.8438 of 2015

And

MP No.1 of 2015

J.Basheer Ahamed & Co.,
Represented by its Partner,
J.Basheer Ahamed,
No.52, Chinna Subbaraya Pillai Street,
2nd Floor,
Pondicherry-605 502.

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Petitioner

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

Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, forbearing the respondents, their men, agents or subordinates from intercepting the petitioner's BMW 530D, C Black Metalli, L.M.V Diesel, car bearing Registration No.PY-01-CC-1881 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).



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For Petitioner : Mr.M.Arunkumar for
M/s.Sampathkumar and Associates.

For Respondents-1to3 : Mr.V.Veluchamy,
Government Advocate.

For Respondent-4 : Mr.J.Kumaran,
Additional Government Pleader
(Puducherry).

O R D E R

The relief sought for in the present writ petition forbearing the respondents, their men, agents or subordinates from intercepting the petitioner's BMW 530D, C Black Metalli, L.M.V Diesel, car bearing Registration No.PY-01-CC-1881 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).

2. It is submitted by the learned counsel appearing on behalf of the petitioner, learned Government Advocate appearing on behalf of respondents 1 to 3 and the learned Additional Government Pleader, appearing on behalf of the fourth respondent that the Act referred in the writ petition as well as in the prayer was repealed pursuant to the Enactment of Goods and Services Tax Act with effect from 01.07.2017.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 petition 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 petition stands disposed of. However there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

Svn



To

1.The Secretary to Government,
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 and Associates, Advocate, S.R.No.36182

WP No.8438 of 2015

UM(CO)
B.VC(19/08/2021)