



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. No. 26142 of 2004
and
W.M.P. No. 31767 of 2004

Western Agencies (Madras) Private Limited,
Represented by its General Manager,
Mr.A.P.Kunhikannan,
I Floor, Utility Complex - II,
109/7, Angappa Naicken Street,
Chennai - 600 001.

... Petitioner

-vs-

1. The Government of Tamil Nadu,
Represented by its Secretary to Government,
Home (Transport I) Department,
Fort St.George, Chennai - 600 009.
2. The Regional Transport Officer,
Chennai (East).
Chennai - 600 012.

... 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 of Article 14 of the Constitution of India insofar as it amounts to levy of life tax for new registration of vehicle insofar as the petitioner is concerned.

For Petitioner	:	Mr.A.S.Baalaji
For Respondents	:	Mr.V.Veluchamy 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.

Sd/-
Assistant Registrar (CS-IX)

//True Copy//

Sub Assistant Registrar

vji

To

1. The Secretary to Government,
The Government of Tamil Nadu,
Home (Transport I) Department,
Fort St.George, Chennai - 600 009.
2. The Regional Transport Officer,
Chennai (East).
Chennai - 600 012.

+1cc to the Government Pleader, S.R.No.40721

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PMK(CO)
RLP(03/09/2021)