



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.09.2021

CORAM

THE HON'BLE MR.JUSTICE R.SURESH KUMAR

W.P. (MD)Nos.8927 of 2010 & 9208 of 2011

and

M.P. (MD)Nos.1 of 2010 & 1 of 2011

WEB COPY

M/s. Jeya Engineering And Infrastructure Private Limited,
Rep. by its Director,
J.Antony Britto Anand ...Petitioner in both WPs

-Vs-

- 1.The State of Tamil Nadu,
Rep. by its Secretary to the Government,
Department of Commercial Taxes,
Fort St. George,
Chennai 600 009.
- 2.The Assistant Commissioner (CT)-II,
Tuticorin.
- 3.The Regional Transport Officer,
Tuticorin. ... Respondents in W.P.(MD)No.8927 of 2010
- 1.The State of Tamil Nadu,
Rep. by its Secretary to the Government,
Department of Commercial Taxes,
Fort St. George,
Chennai 600 009.
- 2.The Assistant Commissioner (CT)-III,
North Beach Road, CT Buildings,
Tuticorin.
- 3.The Regional Transport Officer,
Collectorate Complex,
Tuticorin. ... Respondents in W.P.(MD)No.9208 of 2011

Common Prayer: Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Declaration, to declare the levy of entry tax under Tamil Nadu Tax on entry of Motor Vehicle into local areas Act 1990 for the Hydraulic Crane purchased from M/s.JCB Ltd, and M/s.Escorts construction Equipment Ltd., Ballabgarh, Haryana State, vide invoice Nos.6110002789 dated 29.05.2010 and 981014206 dated 27.06.2011 (with engine No.S.433-A 37994 Chasis No.193A 361413) respectively, by the petitioner as ultravires the Constitution of India and as null and void.



For Petitioner : Mr.K.Vadivelu (in both WPs)
For Respondents : Mr.R.Sureshkumar (in both WPs)
Government Advocate

COMMON ORDER

In both the writ petitions, the issue raised is one and the same. Therefore, with consent of the learned counsel appearing for the parties, both the writ petitions are heard together and disposed of by this common order.

2.The issue raised in these writ petitions is covered by a decision of the Hon'ble Apex Court in the case of **State of Kerala and others vs. Fr.William Fernandez** reported in **2017 SCC Online SC 1291**.

3.Similar writ petitions have also been disposed of in the same line by this Court.

4.In view of the above, since the prayer sought for in these writ petitions cannot be granted, in view of the law having been settled in the aforestated case, both the writ petitions are liable to be dismissed. Accordingly, the writ petitions are dismissed. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (W)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

PNM/SM

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate/litigant concerned.

To

1.The Secretary to the Government,
The State of Tamil Nadu,
Department of Commercial Taxes,
Fort St. George,
Chennai 600 009.



2.The Assistant Commissioner (CT-II),
Tuticorin.

3.The Regional Transport Officer,
Tuticorin.

4.The Assistant Commissioner (CT-III),
North Beach Road, CT Buildings,
Tuticorin.

+1 CC to M/s.M.MOHAMED IBRAHIM ALI, Advocate (SR-29701[F]
dated 21/09/2021)

+1 CC to M/s.A.S.MUJIBUR RAHMAN, Advocate (SR-29702[F]
dated 21/09/2021)

+1 CC to M/s.SPL. GP (SR-29789[F] dated 21/09/2021)

Order made in
W.P. (MD)Nos.8927 of 2010 & 9208 of 2011

Dated:
20.09.2021

GC(18.10.2021) 3P 8C