



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.01.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP(MD)No.12956 of 2011

and

MP(MD)No.1 of 2011

WEB COPY

M/s.PSTS Heavy Lift and Shift Ltd.,
22, South Raja Street,
Tuticorin.

... Petitioner

Vs.

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

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

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, to declare Section 2(d), Section 2(g), Section 2(h), Section 2(i), Section 3 and Section 4 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Act.No.XIII) of 1990) along with the Notification No.11(2)/CT/11(1-2)/99 (G.O.Ms.No.6, dated 21/01/1999) therein, as ultra vires Articles 14, 19(1)(g) 269, 301 and 304(a) of the Constitution of India and being non-compensatory in nature in view of the recent finding rendered by the Division Bench of this Honourable Court in WP.No.15960 of 1996 etc. cases dated 10/07/2007 pursuant to the direction of the Apex Court in (1997) 145 STC 544 and therefore unenforceable and of no effect in so far as the petitioner herein is concerned.

For Petitioner : Mr.R.D.Ganesan

For Respondents : Ms.Padmavathi Devi,
Special Government Pleader

ORDER

The petitioner wants this Court to declare the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Act.No.XIII) of 1990) as unconstitutional. The issue is no longer res integra. The Hon'ble Supreme Court in the decision reported in (2017) 12 SCC 1 (Jindal Stainless Ltd. and Ors. vs. State of Haryana and Ors) has settled the issue. Therefore, nothing survives for further consideration in this writ



2.The writ petition stands closed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (AD I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

skm

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 Government,
Department of Commercial Taxes,
Fort St. George, Chennai - 600 009.
- 2.The Assistant Commissioner (CT-II),
Tuticorin.

+1 CC to Mr.R.D.GANESAN, Advocate (SR-1188[F] dated 19/01/2021)

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KM (05.02.2021) 2P 4C