



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.01.2021

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHANW.P. (MD)Nos.9266 & 9267 of 2011 andM.P. (MD)Nos.1,1,2 & 2 of 2011

WEB COPY

M/s.P.K.Mookanambalam & Co.,
Rep by its Partner,
K.Arumugasamy,
S/o.Kaliyappa Nadar,
No.21, Jawahar Street,
Gandhi Nagar,
Madurai - 625 020.

... Petitioner in both petitions

Vs.

1. The State of Tamil Nadu,
Rep. by the Secretary to Government,
Commercial Taxes Department,
Fort St. George,
Chennai - 600 009.
2. The Assistant Commissioner(CT),
Thallakulam Assessment Circle,
C.T.Buildings,
Dr.Thangaraj Salai,
Madurai - 625 020.
3. The Registering Authority,
Regional Transport Officer,
Madurai North,
Madurai.

... Respondents in both petitions

Common Prayer: Writ petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, to declare the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, as ultra vires, Article 14, 19 (1)(g), 301 and 304(a) and (b) of the Constitution of India and being non-compensatory in nature, in view of the recent finding rendered by the Division Bench of this Court reported in 13 VST 390 following the law declared by the Hon'ble Supreme Court of India in the Judgment reported in 145 STC 544 and therefore, unenforceable and of no effect in so far as the petitioner herein is concerned.

(in both W.Ps.)

For Petitioner : Mr.K.Soundararajan

For Respondents : Mr.Dayalan,
Government Advocate.

**COMMON 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). Therefore, nothing survives for further consideration in these writ petitions.

2.The writ petitions are closed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

pmu

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 State of Tamil Nadu,
Rep. by the Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai - 600 009.
2. The Assistant Commissioner(CT),
Thallakulam Assessment Circle,
C.T.Buildings, Dr.Thangaraj Salai, Madurai - 625 020.
3. The Registering Authority,
Regional Transport Officer, Madurai North, Madurai.

+1 CC to M/s.K.SOUNDARARAJAN, Advocate (SR-1299[F] dated 20/01/2021)
+1 CC to M/s.GP (SR-1420[F] dated 20/01/2021)

W.P. (MD) No.9266 & 9267 of 2011
18.01.2021

(MJ) CO

AP(02/02/2021) 2P 6C

<https://hcservices.ecourts.gov.in/hcservices/>