



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.09.2021

CORAM :

THE HON'BLE MR.SANJIB BANERJEE, THE CHIEF JUSTICE

AND

THE HON'BLE MRS.JUSTICE T.KRISHNAVALLI

WEB COPY

W.P.(MD)No.1628 of 2013

and

M.P(MD)No.1 of 2013

Delta Infralogistics (worldwide) Limited,
Represented through its Manager,
Shenbagaraj,
No.9, 1st Street,
Chidambara Nagar,
Thoothukudi-628 008.

... Petitioner

vs.

1)The Commercial Tax Officer II
Thoothukudi.

2)The Regional Transport Officer,
Thoothukudi.

3)The State of Tamil Nadu,
represented by the
Secretary to Government,
Department of Commercial Taxes,
And Religious Endowments,
Fort St.George,
Chennai-600 009.

... Respondents

Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Declaration, declaring that the provisions of Sections 2(g), 2(d) and 2(k) of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 are inoperative in so far as imported into the country being ultra vires Serial No.83 of List I of the Seventh Schedule to the Constitution of India in so far as concerning the importation of the motor vehicle by the petitioner herein from abroad.

For Petitioner : Mr.P.Santhosh Kumar

For Respondents : Mr.P.Thilak Kumar
Additional Government Pleader



ORDER

[Order of the Court was made by ***The Hon'ble Chief Justice***]

The matter pertains to Entry Tax, which is no longer relevant.

2. Accordingly, W.P.(MD)No.1628 of 2013 is dismissed without addressing the further merits.

3. However, this order will not prevent the petitioner from challenging any impost of the kind which has been challenged herein, if the same is sought to be levied.

4. There will be no order as to costs. M.P(MD)No.1 of 2013 is closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

bala/vsm

To

1) The Commercial Tax Officer II
Thoothukudi.

2) The Regional Transport Officer,
Thoothukudi.

3) The Secretary to Government,
Department of Commercial Taxes,
And Religious Endowments,
Fort St. George,
Chennai-600 009.

+1 CC to M/s.P.SANTHOSH KUMAR, Advocate (SR-30543[F] dated
28/09/2021)

+1 CC to M/s.SPL.GP (SR-30489[F] dated 28/09/2021)

W.P(MD)No.1628 of 2013

DATED : 27.09.2021

_RD(4.10.2021) 2P 6C