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W.P.(MD) Nos.11655 & 11656 of 2005

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.10.2023

CORAM:

**THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
and
THE HONOURABLE MR.JUSTICE V.LAKSHMINARAYANAN**

W.P.(MD) Nos.11655 & 11656 of 2005

W.P.(MD) No.11655 of 2005:

M.R.Chandrasekaran

... Petitioner

-VS-

1.The State of Tamilnadu
rep.by its Secretary to Government
Department of Commercial
Taxes and Religious Endowments
Fort St.George, Chennai-600 009

2.The Deputy Commercial Tax Officer-I
Commercial Taxes Buildings
Thanjavur

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of declaration to declare that Section 4(2) of the Tamilnadu Tax on Entry of Motor Vehicles into Local Areas Act, 2001 as ultra vires Article 14, 19(1)(g), 269, 301 and 304(a) of the Constitution of India.



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W.P.(MD) Nos.11655 & 11656 of 2005

For Petitioner : Mr.K.Soundararajan

For Respondents : Mr.T.Amjadkhan
Government Advocate

W.P.(MD) No.11656 of 2005:

M.R.Chandrasekaran

... Petitioner

-vs-

The Deputy Commercial Tax Officer-I
Commercial Taxes Buildings
Sachidanda Moopanar Road
Thanjavur

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari to call for the records of the respondent in Entry Tax Asst. in TNGST No.3801868/04-05, 14.10.2005 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.Soundararajan

For Respondent : Mr.T.Amjadkhan
Government Advocate



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COMMON ORDER

[Order of the Court was made by S.M.SUBRAMANIAM, J.]

The issue involved in the present writ petitions is no more *res integra* and the Honourable Supreme Court of India has ruled and held liable with reference to the entry tax matters. Thus, no further adjudication is required in the present writ petitions.

2. Accordingly, the writ petitions stand dismissed. No costs.

[S.M.S., J.]

[V.L.N., J.]

05.10.2023

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To:

- 1.The Secretary to Government,
Department of Commercial
Taxes and Religious Endowments,
State of Tamilnadu,
Fort St.George,
Chennai-600 009.
- 2.The Deputy Commercial Tax Officer-I,
Commercial Taxes Buildings,
Sachidanda Mooppanar Road,
Thanjavur.



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and
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