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W.P.Nos.11505 & 11506 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 30.01.2024

CORAM

THE HON'BLE Mr. JUSTICE R. MAHADEVAN
AND
THE HON'BLE Mr. JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.11505 & 11506 of 2016
AND
W.M.P.No.9942 of 2016 in W.P.No.11505 of 2016

G.Kumar

.. Petitioner in both WPs

Vs.

The Commercial Tax Officer (FAC)
Mannargudi Assessment Circle
Mannargudi
Tiruvarur District
2016

.. Respondent in W.P.No.11505 of

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

The Commercial Tax Officer (FAC)
Mannargudi Assessment Circle
Mannargudi
Tiruvarur District
2016

.. Respondents in W.P.No.11506 of

W.P.No.11505 of 2016 filed under Article 226 of the Constitution of



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India praying for issuance of a Writ of Certiorari calling for the records of the respondent in TIN No.33673861390/2012-2013 (Entry Tax) dated 22.12.2015 and quash the same as illegal, arbitrary and against the provisions of the Act.

W.P.No.11506 of 2016 filed under Article 226 of the Constitution of India praying for issuance of 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 the High Court reported in 13 VST 390 following the law declared by the Supreme Court of India in the judgment reported in 145 STC 544 and therefore, unenforceable and of no effect insofar as the petitioner herein is concerned.

For Petitioner : Mr.K.Soundararajan
in both WPs
For Respondent/s : Mr.Haja Nazirudeen
in both WPs Additional Advocate General
Assisted by
Mr.M.Venkateswaran
Special Government Pleader

COMMON ORDER

(Order of the court was made by R. MAHADEVAN, J.)

Based on the letter dated 29.01.2024 filed by the learned counsel for the petitioner before the Registry, these writ petitions have been listed today under



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the caption “for withdrawal”.

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2. When these matters were taken up for hearing, the learned counsel for the petitioner sought permission of this Court to withdraw these writ petitions. He has also made an endorsement in the case bundle, to that effect.

3. In view of the above submission and the endorsement made by the learned counsel for the petitioner, these writ petitions are dismissed as withdrawn. No costs. Connected miscellaneous petition is closed.

[R.M.D, J.] [M.S.Q, J.]
30.01.2024

Neutral Citation : Yes/No
gya

To
1.The Secretary to Government
Commercial Taxes Department
Fort St. George
Chennai 600 009

2.The Commercial Tax Officer (FAC)
Mannargudi Assessment Circle
Mannargudi
Tiruvarur District



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AND
MOHAMMED SHAFFIQ, J.

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