



W.P.No.15448 of 2012

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.01.2024

CORAM :

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.15448 of 2012

M/s.Tamil Nadu Magnesite Limited
(A Government of Tamil Nadu Undertaking)
Rep. by R.Sivakumar, I.A.S.
Registered Office:5/53, Omalur Main Road
Jahir Ammapalayam Post, Salem – 636 302. .. Petitioner

Vs.

1. The State of Tamil Nadu
Rep. by the Secretary to Government
Commercial Taxes and Registration Department
Fort St. George, Chennai – 600 009.
2. The Assistant Commissioner (CT)
Suramangalam Assessment Circle
S.P.62-B, First Floor, Chennervayal Kadu
Rasi Garden, Meyyanur
Salem – 636 004.
3. The Regional Transport Officer
Salem (West), Thirumagal By-Pass
Salem – 636 010. .. Respondents



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Prayer: Petition filed under Article 226 of the Constitution of India seeking 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 in W.P.No.15960 of 1996 and batch of cases vide order dated 10.7.2007 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 in so far as the petitioner herein is concerned.

For the Petitioner : Mr.Vasanthanayagam
for Mr.R.Senniappan
For the Respondents : Mr.M.Venkateswaran
Special Government Pleader

ORDER

(Made by the Hon'ble Chief Justice)

Learned counsel for the petitioner, on instructions, seeks leave to withdraw the present petition.

2. In light of the above, the writ petition stands dismissed as withdrawn. There shall be no order as to costs.

(S.V.G., C.J.)

(D.B.C., J.)

30.01.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

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