



W.P.No.14078 of 2007

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.04.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.P.No.14078 of 2007

M/s. Indev Warehouse and Container Services P Ltd.

Now known as

M/s. Gateway Distriparks (South) P Ltd.

Rep. by its Finance Manager S.Kalyanaraman

No.200, Ponneri High Road

New Manali, Chennai 600 103.

.. Petitioner

Vs.

1. The Deputy Commercial Tax Officer

Enforcement (South)

PAPJM Building

Greams Road

Chennai 600 006.

2. The Commercial Tax Officer

Mannady (East) Assessment Circle

No.151, NSC Bose Road

Chennai 600 001.

3. The State of Tamil Nadu

Rep. by its Secretary

Commercial Taxes Department

Fort St. George, Chennai 600 006.

.. 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 the Entry of Motor Vehicle into Local Areas Act, 1990 as ultra vires the provisions of the Constitution of India and in being not compensatory in nature as per the test laid down by the Constitutional bench of the Apex Court in (2006) 145 STC 554 and the decision of the Division Bench of this Court in W.P.Nos.12553-12555/2002 dated 22.03.2007.

For the Petitioner : Mr.V.Sundareswaran

For the Respondents : Mr.C.Harsharaj
Additional Government Pleader

ORDER

(Made by the Hon'ble Chief Justice)

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

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 In the light of that, the writ petition is dismissed as withdrawn.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

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

(J.S.N.P., J.)

04.04.2024

Index : Yes/No
Neutral Citation : Yes/No

kpl



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Enforcement (South)
PAPJM Building
Greams Road
Chennai 600 006.
2. The Commercial Tax Officer
Mannady (East) Assessment Circle
No.151, NSC Bose Road
Chennai 600 001.
3. The Secretary
Commercial Taxes Department
Fort St. George, Chennai 600 006.



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THE HON'BLE CHIEF JUSTICE
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(kpl)

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