



WEB COPY

W.P.Nos.11603 & 12914 of 2003

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.08.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.Nos. 11603 & 12914 of 2003
and
W.M.P.Nos.14588 & 16183 of 2003

Samyu Motors Private Ltd.,
No.871, Poonamallee High Road,
Kilpauk, Chennai – 600 010.

.. Petitioner
in both WPs

VS

1.The Commercial Tax Officer,
Kilpauk Assessment Circle No.13,
Sowrashtra Nagar I street,
Choolaimedu, Chennai – 600 094.

2.The Special Commissioner &
Commissioner of Commercial Taxes,
Department of Commercial Taxes,
Government of Tamil Nadu,
Ezhilagam, Chepauk,
Chennai – 600 005.

.. Respondents
in both WPs

Prayer in W.P.No.11603 of 2003: Petition filed under Article 226 of the Constitution of India praying to call for the records on the files of the first respondent herein Form VI dated 31.03.2003 and issue a writ of certiorari or any other appropriate writ, order or direction under Article 226 of the Constitution of India, quashing the demand of the First respondent herein in Form VI dated 31.03.2003 issued under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles Into Local Areas Act, 1990.



W.P.Nos.11603 & 12914 of 2003

Prayer in W.P.No.12914 of 2003: Petition filed under Article 226 of the Constitution of India praying to call for the records on the files of the first respondent herein Form VI dated 17.04.2003 and issue a writ of certiorari or any other appropriate writ, order or direction under Article 226 of the Constitution of India, quashing the demand of the First respondent herein in Form VI dated 17.04.2003 issued under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles Into Local Areas Act, 1990.

For Petitioner : Mr.S.Rajasekar
(in both WPs)

For Respondents : Mr.V.Prashanth Kiran
Government Advocate
(in both WPs)

COMMON ORDER

(Order of the Court was made by Dr.ANITA SUMANTH.,J)

Heard Mr.S.Rajasekar, learned counsel appearing for petitioner and Mr.V.Prashanth Kiran, learned Government Advocate, appearing for the respondents.

2. The petitioners have challenged orders of assessment passed on 13.03.2003 & 17.04.2003 under the provisions of the Tamil Nadu Tax of Entry on Motor Vehicles into Local Areas Act, 1990, (in short, 'Act'). On instructions, learned counsel for the petitioners would seek leave to challenge the assessments by way of statutory appeal. Since there is no objection to the request from the learned Government Advocate, such liberty is granted.

3. Appeal if filed within three weeks from today will be entertained without reference to limitation but ensuring compliance with



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all other pre-conditions, including pre-deposit. Let the appeals, once instituted be disposed in accordance with law and after hearing the petitioners, within a period of six weeks from date of their institution.

4. Writ petitions stand dismissed though with liberty as above.

No costs. Connected miscellaneous petitions are closed.

[A.S.M., J] [G.A.M., J]
16.08.2024

Index:Yes/No
Neutral Citation:Yes
ssm

To

- 1.The Commercial Tax Officer,
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DR. ANITA SUMANTH,J.
and
G. ARUL MURUGAN.,J

ssm

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