



WEB COPY

W.P.Nos. 50406 and 50409 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.09.2024

CORAM :

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

W.P.Nos. 50406 and 50409 of 2006
and
M.P.Nos.1 & 1 of 2006

Maurya Motors
Rep. by its Partner
S.Gyanchand,
29 Dr.Nair Road,
T.Nagar, Chennai – 600 017

.. Petitioners
in both WPs

Vs

1.The Commercial Tax Officer,
T.Nagar (East) Assessment Circle,
Chennai – 600 028.

2.The State of Tamil Nadu
Rep. by its Secretary to Government
Department of Commercial Taxes and Religious
Endowments, Fort St.George,
Chennai – 600 009.

.. Respondents
in both WPs

Prayer in W.P.No.50406 of 2006: Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus forbearing the 1st respondent from proceeding to impose an entry tax on the motor vehicles imported by the petitioners and supplied to the Canteen Stores Dept. attached to the Ministry of Defence Government of India as proposed by him in his Notice in TNETA/1561547/02-03 dt 3.8.2006.



W.P.Nos. 50406 and 50409 of 2006

Prayer in W.P.No.50409 of 2006 : Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus forbearing the 1st Respondent from proceeding to impose an entry tax on the motor vehicles imported by the petitioners and supplied to the Canteen Stores Department attached to the Ministry of Defence Government of India as proposed by him in his Notice in TNGST/1561547/05-06 dt 12.09.2006 issued under the TamilNadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990.

In both W.Ps.

For Petitioner : Mr.K.A.Parthasarathy
for Mr.N.Inbarajan

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader

COMMON ORDER

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

Heard Mr.K.A.Parthasarathy, learned counsel appearing on behalf of Mr.N.Inbarajan, learned counsel on record for petitioner and Mr.C.Harsha Raj, learned Additional Government Pleader appearing for the respondents.

2. The challenge in these Writ Petitions are to show-cause notices dated 03.08.2006 and 12.09.2006 respectively and the petitioner assails proposals for levy of tax in terms of the provisions of the Tamil Nadu Tax of Entry on Motor Vehicles into Local Areas Act, 1990, (in short, 'Act')..



W.P.Nos. 50406 and 50409 of 2006

3. We have had occasion to consider the challenge to identical show cause notices issued for the periods 2004-05 and 2003-04 in W.P.Nos.50407 and 50410 of 2006 respectively and have passed an order on 16.08.2024 permitting the petitioner to file objections.

4. In light of the identity in facts and legal position between the present and those matters, the same approach is taken in the present matters as well.

5. Let replies/objections to the impugned show cause notices be filed by the petitioner before the assessing authority within three (3) weeks from date of receipt of a copy of this order. The authority shall hear the petitioner thereafter and pass orders in accordance with law, within a period of four (4) weeks from date of personal hearing.

6. With this liberty, these Writ Petitions are dismissed. No costs. Connected Miscellaneous Petition is closed.

[A.S.M., J] [G.A.M., J]
18.09.2024

Index:Yes/No
Neutral Citation:Yes
Speaking order
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W.P.Nos. 50406 and 50409 of 2006

DR. ANITA SUMANTH,J.
and
G. ARUL MURUGAN.,J

sl

To

- 1.The Commercial Tax Officer,
T.Nagar (East) Assessment Circle,
Chennai – 600 028.
- 2.The State of Tamil Nadu
Rep. by its Secretary to Government
Department of Commercial Taxes and Religious
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