



WEB COPY

W.P.Nos.50407, 50408 & 50410 of 2006

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. 50407, 50408 & 50410 of 2006
and
C.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 all 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 all WPs

Prayer in W.P.No.50407 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/1561547/04-05 dt 3.8.2006.

Prayer in W.P.No.50408 of 2006 : Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration to declare section 3 section 4 and serial No.2 of the Schedule to the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act 1990 as discriminatory unconstitutional and violative of Articles 14 19(I)(g) 265 301 304(a) of the Constitution of India.



W.P.Nos.50407, 50408 & 50410 of 2006

Prayer in W.P.No.50410 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 TNETA/1561547/03-04 dt 3.8.2006.

For Petitioner : Mr.N.Prasad
(in all WPs)

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

COMMON ORDER

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

Heard Mr.N.Prasad, learned counsel appearing for petitioner and Mr.V.Prashanth Kiran, learned Government Advocate, appearing for the official respondents.

2. All three writ petitions assail 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').

3. The prayer in W.P.No.50408 of 2005 is for a declaration challenging the provisions of the Act itself whereas the challenge in W.P.Nos. 50407 & 50410 of 2006 are to show-cause notices dated 03.08.2006.

4. The petitioner does not pursue the prayer for Declaration in light of the judgment of the Hon'ble Supreme Court in the case of *Jindal Stainless Limited v State of Haryana* [145 STC 544 (SC)]. Hence



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W.P.No.50408 of 2006 is dismissed.

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5. As far as challenge to show-cause notices is concerned, we are of the view that such challenge is pre-mature. Let replies / objections be filed by the petitioner before the assessing authority within three weeks from date of receipt of a copy of this order. The authority shall hear the petitioner and pass orders in accordance with law, within a period of four weeks from date of personal hearing.

6. With this liberty, W.P.Nos. 50407 & 50410 of 2006 are also dismissed. 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.
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