



WP Nos.7579 to 7582 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP Nos.7579 to 7582 of 2006

WP No.7579 of 2006

M/S.MPL AUTOMOBILES
12, DR.NAIR ROAD
T.NAGAR, CHENNAI-17.

: Petitioner

Vs

1.THE STATE OF TAMIL NADU
REP.BY ITS SECRETARY
COMMERCIAL TAXES DEPARTMENT
FORT ST.GEORGE, CHENNAI-9.

2.THE COMMERCIAL TAX OFFICER
T.NAGAR (EAST) ASSESSMENT CIRCLE
CHENNAI.

: Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring the provisions of Sec.13(3) of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 insofar as it mandates the deposit of the entire amount of tax and penalty without any power to the appellate



WP Nos.7579 to 7582 of 2006

authority to waive the said pre-deposit for the purpose of filing of an appeal as ultra vires Article 14 of the Constitution of India.

WP No.7580, 7581 & 7582 of 2006

M/S.MPL AUTOMOBILES
12, DR.NAIR ROAD
T.NAGAR, CHENNAI-17.

: Petitioner

Vs

THE COMMERCIAL TAX OFFICER
T.NAGAR (EAST) ASSESSMENT CIRCLE
CHENNAI.

: Respondent

Prayer: WP No.7580/2006 filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the respondent in TNGST No.1561382/2000-01/Entry Tax and quash the notice dated 30.01.2006.

WP No.7581/2006 filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the respondent in TNGST No.1561382/2002-03/Entry Tax and quash the notice dated 30.01.2006.

WP No.7582/2006 filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the respondent in TNGST No.1561382/2001-02/Entry Tax and quash the notice dated 30.01.2006.

For Petitioner : Mr.N.Prasad

For Respondents : Mr.C.Harsharaj
Additional Government Pleader



WEB COPY



WP Nos.7579 to 7582 of 2006

COMMON ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.N.Prasad, learned counsel for the petitioner and Mr.C.Harsharaj, learned Additional Government Pleader for the respondents.

2. The petitioner challenges the provisions of Sec.13(3) of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, requiring pre-deposit of amount while filing appeal and also the show-cause notices issued by the Commercial Tax Officer.

3. Learned counsel for the petitioner fairly concedes that in almost all the taxing statutes, similar provision has been upheld. In view of that, he does not press the challenge to the provision. Learned counsel further submits that the petitioner would approach the authority concerned and contest the show cause notice.

4. In view of the fact that challenge to the provision is now not pressed, we are not required to go into the merits of the same.



WP Nos.7579 to 7582 of 2006

WEB COPY

5. As far as show cause notices are concerned, the petitioner may contest the show cause notices before the authority concerned, as may be permissible under law. In that event, all contentions are kept open. The petitioner may file its reply to the show cause notice within fifteen days from today.

6. The writ petitions are accordingly disposed of. There shall be no order as to costs. Consequently, WPMP Nos.8333 to 8335 of 2006 are closed.

(S.V.G., CJ.)

(D.B.C., J.)

28.03.2024

Index : Yes/No
Neutral Citation : Yes/No
tar



WP Nos.7579 to 7582 of 2006

WEB COPY To

- 1.THE SECRETARY
COMMERCIAL TAXES DEPARTMENT
FORT ST.GEORGE, CHENNAI-9.
- 2.THE COMMERCIAL TAX OFFICER
T.NAGAR (EAST) ASSESSMENT CIRCLE
CHENNAI.



WEB COPY



WP Nos.7579 to 7582 of 2006

THE HON'BLE CHIEF JUSTICE

AND

D.BHARATHA CHAKRAVARTHY, J.

(tar)

WP Nos.7579 to 7582 of 2006

28.03.2024