



WP No.26579 of 2008

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 No.26579 of 2008

M/s.LEITNER SHIRRAM MFG. LTD.

Rep. By its M.G.Director P.Ashok

: Petitioner

Vs

1.The State of Tamil Nadu
rep. By the Secretary to Government,
Commercial Taxes & Religious Endowment Dept
Fort St.George, Chennai 9

2.The Assistant Commissioner (CT)
Egmore Assessment Circle,
Taluk Office Buildings,
Spurtank Road, Chetpet,
Chennai 31

3.The Regional Transport Officer,
Chennai Central, Ayanavaram,
Chennai

: Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus declaring that section 2(d) section 2(g) and Section 3 of the Tamil Nadu Tax on entry of Motor Vehicles into Local Areas Act 1990 as ultra vires articles 14, 19(1)(a), 19(1)(g), 301, 304(a) and 304(b) of the Constitution of India and also not a compensatory or regulatory tax in view of the law laid down by the Supreme Court in the case of Jindal Stainless Steel and another V. State of Haryana and other



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reported in 145 STC 544 and therefore un-enforceable and of no effect in so far as the petitioner is concerned.

For Petitioner : Mr.S.Ramanathan
For Respondents : Mr.C.Harsharaj,
Additional Government Pleader (T)

ORDER

(Made by the Hon'ble Chief Justice)

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

2. Learned counsel for the petitioner fairly submits that a Division Bench of this Court has upheld the provisions assailed in the present writ petition.

3. Reference can be had to the judgment in WP No.31710 of 2005 and other connected petitions (V.Krishnamurthy vs. State of Tamil Nadu and ors.), dated 29.01.2019.



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4. In view of the aforesaid judgment, the writ petition stands dismissed. There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

28.03.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

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