



WEB COPY



W.P.No.2711 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.03.2024

CORAM :

**THE HON'BLE MR.SANJAY V.GANGAPURWALA ,
CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY**

W.P.No.2711 of 2008

M/s. Swetha Engineering Ltd.
Rep. by its Managing Director,
Plot No.123-131, Tass Industrial Estate,
Ambattur, Chennai - 600 098.

.. Petitioner

Versus

1. The State of Tamil Nadu,
rep. by the Secretary to Government,
Commercial Taxes & Religious
Endowments Department,
Fort St. George, Chennai - 600 009.
2. The Commercial Tax Officer,
Velachery Assessment Circle,
19, 45 Main Road,
Nanganallur, Chennai - 600 061.
3. The Registering Authority,
Motor Vehicle Inspector,
Redhills Unit,
Redhills, Chennai - 600 052.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration to declare the provisions of the Tamil Nadu



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on Entry of Motor Vehicles into Local Areas Act, 1990, as ultra vires Article 14, 19(1)(g), 301 and 304(a) and (b) of the Constitution of India and being non-compensatory in nature in view of the recent finding rendered by the Division Bench of the High Court in W.P.No.15960 of 1996 and batch of cases vide order, dated 10.07.2007 following the law declared by the Supreme Court of India in the judgment reported in **145 STC 544** and therefore, unenforceable and of no effect in so far as the petitioner herein is concerned.

For Petitioner : Ms.P.Aruna Chopda

For Respondents : Mr.C.Harsharaj,
Additional Government Pleader (Taxes)
Asst. by Mrs.K.Vasanthamala,
Government Advocate (Taxes) for RR-1 & 2

: Mr.P.Harish, Government Advocate for R3

ORDER

(Order of the Court is made by the Hon'ble Chief Justice)

Learned Counsel for the petitioner, on instructions, submits that the Writ Petition has become infructuous.

2. In the light of that, this Writ Petition is disposed of as infructuous. There shall be no order as to costs. Consequently, M.P.Nos.1 and 2 of 2008 are closed.

(S.V.G., CJ.)

(D.B.C., J.)

19.03.2024

Index : yes/no



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Speaking order/Non-speaking order

Neutral Citation : yes/no

grs

To

1. The Secretary to Government,
Commercial Taxes & Religious
Endowments Department,
Fort St. George, Chennai - 600 009.
2. The Commercial Tax Officer,
Velachery Assessment Circle,
19, 45 Main Road,
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3. The Registering Authority,
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**THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.**

grs

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