IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.11.2024

CORAM :

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

WP.Nos.30163 of 2008 & MP.No.1 of 2008 &
WP.Nos.24718 & 24719 of 2010 & MP.No.1 of 2010 &
WP.Nos.13044, 13045 & 13046 of 2013 &
MP.Nos.1, 1, 2 & 2 of 2013 &
WP.No.17320 of 2013 &
WP.Nos.25982 & 25983 of 2013 &
WP.No.27312 of 2013 & MP.No.1 of 2013 &
WP.No.28644 of 2013 &
WP.Nos.34235, 34236 & 34237 of 2013 &
MP.Nos.1, 1 & 1 of 2013

<u>WP.No.30163 of 2008</u>

Jai India Fabs (P) Ltd.,
Rep. by its Managing Director,
S.M.Manivannan,
Flat No.10-12, and 25-27, Phase-VIII,
New SIDCO Industrial Estate,
Maraimalai Nagar, Chengalpattu Taluk,
Kancheepuram (Dist)
Pincode – 603 209. ... Petitioner

vs

1.The State of Tamil Nadu,
rep. by its Secretary to Govt.,
Commercial Taxes Department,
Fort St. George, Chennai.

2.The Commercial Tax Officer,
Chengalpattu Assessment Circle
No.35, Alagesan Street,
Vedachalam Nagar, Chengalpattu 603 201.

3.The Registering Authority
The Motor Vehicle Inspector
Chengalpattu Unit Office,
Anna Nagar,
Chengalpattu – 603 201. .. Respondents

Prayer in WP.No.30163 of 2008: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Declaration, to declare the provisions of the Tamil Nadu Tax 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.

WP.Nos.	***For Petitioners***	***For Respondents***
WP.30163 of 2008	Mr.S.Karthick for Mr.K.Soundararajan	Mr.V.Prashanth Kiran Government Advocate (for R1 & R2) Mr.P.Ananda Kumar Government Advocate (for R3)
WP.24718 & 24719 of 2010	Ms.Aparna Nandakumar	Mr.V.Prashanth Kiran Government Advocate

WP.Nos.	For Petitioners	For Respondents
		(for R1 & R2) Mr.P.Ananda Kumar Government Advocate (for R3)
WP.13044, 13045 & 13046 of 2013	Mr.N.Prasad	Mr.V.Prashanth Kiran Government Advocate (for R1) Mr.P.Ananda Kumar Government Advocate (for R2)
WP.17320 of 2013	Mr.R.Srinivasalu	Mr.V.Prashanth Kiran Government Advocate (for R1) Mr.P.Ananda Kumar Government Advocate (for R2)
WP.25982 & 25983 of 2013	Mr.R.Srinivasalu	Mr.V.Prashanth Kiran Government Advocate (for R1) Mr.P.Ananda Kumar Government Advocate (for R2 & R3)
WP.27312 of 2013	Mr.R.Srinivasalu	Mr.V.Prashanth Kiran Government Advocate (for R1) Mr.P.Ananda Kumar Government Advocate (for R2 & R3)
WP.28644 of 2013	Mr.R.Srinivasalu	Mr.V.Prashanth Kiran Government Advocate

WP.Nos.	For Petitioners	For Respondents
		(for R1) Mr.P.Ananda Kumar Government Advocate (for R2 & R3)
WP.34235, 34236 & 34237 of 2013	Mr.A.Ganesan	Mr.V.Prashanth Kiran Government Advocate (for R1) Mr.P.Ananda Kumar Government Advocate (for R2)

COMMON ORDER

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

Heard learned counsel for the petitioners and Mr.V.Prashanth Kiran, learned Government Advocate for the Commercial Taxes Department in all these matters.

2.The prayer is for a declaration to the effect that the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, are ultra vires various Articles of the Constitution of India qua the import of vehicles. This prayer is made specifically in the context of imported vehicles.

3.All learned counsel would accede to the position that the prayer would have to be dismissed in light of the judgment of the Hon'ble Supreme Court in the case of *State of Kerala and others v Fr. William*

Fernandez etc [2017 SCC OnLine SC 1291] followed consistently by this Court including in the case of *V.Krishnamurthy v State of Tamil Nadu Rep by its Secretary to Government [2019 SCC OnLine Mad 8523]*.

4.The prayer for Declaration is hence rejected. As regards the plea for mandamus in W.P.Nos.13045 and 13046 of 2013, we are of the view that the same is also liable to be rejected in light of the decision in the Writs of Declaration as aforesaid, and we do so.

5.In fine, the writ petitions are hence dismissed. No costs. Connected miscellaneous petitions are closed.

[A.S.M., J]　　[G.A.M., J]
07.11.2024

Index:Yes/No
Speaking order
Neutral Citation:Yes
vs

<u>DR. ANITA SUMANTH,J.</u>
<u>and</u>
<u>G. ARUL MURUGAN.,J</u>

vs

To

1.The Secretary to Government,
Commercial Taxes Department,
Fort St. George,
Chennai.

2.The Commercial Tax Officer,
Chengalpattu Assessment Circle
No.35, Alagesan Street,
Vedachalam Nagar, Chengalpattu 603 201.

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