



W.P.Nos.17549 to 17551 of 2010

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.04.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.P.Nos.17549 to 17551 of 2010

M/s.Shanmuganathan Tractors,
rep. by its Proprietor S.Udayashankar,
No.46/8, G.S.T. Road,
Melrosapuram Road Junction,
Singaperumal Kovil,
Kancheepuram District.

.. Petitioner in
all WPs

Vs

1.The State of Tamil Nadu,
rep. by the Secretary to Government,
Commercial Taxes & Registration Department,
Fort St. George,
Chennai-600 009.

2.The Commercial Tax Officer,
Chengalpat Assessment Circle,
Kancheepuram District.

3.The Regional Transport Officer,
Chengalpat Division,
Chengalpat.

.. Respondents in
all WPs



W.P.Nos.17549 to 17551 of 2010

Prayer: Petitions filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring 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 Hon'ble High Court in W.P.No.15960 of 1996 and batch of cases vide order dated 10.7.2007 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 the Petitioner : Mr.P.Rajavelu
in all WPs

For the Respondents : Mr.Venkateswaran
in all WPs Addl. G.P. (Taxes)
for respondents 1 and 3

: Mr.P.Harish
Government Advocate
for respondent No.2

COMMON ORDER

(Order of the court was made by the Hon'ble Chief Justice)

Heard Mr.P.Rajavelu, learned counsel for the petitioner; Mr.Venkateswaran, learned Additional Government Pleader (Taxes) for respondents 1 and 3; and, Mr.P.Harish, learned Government Advocate for respondent No.2.



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2. Learned counsel for the petitioner and learned counsel for the respondents are *ad idem* that the issue involved in the present petitions is the same as in W.P.No.1656 of 1996 [*M/s.Hindustan Motors Limited, Earth Moving Equipment Division, P.O. Melnallathur, Tiruvellore-602 004 v. The State of Tamil Nadu, rep. by the Secretary to Government, Commercial Taxes and Religious Endowments Department, Fort St. George, Madras-600 009 and others*] and other connected writ petitions decided under the common order dated 28.3.2024 delivered by this Court.

3. In view of that, the present writ petitions are disposed of. If the petitioners are desirous of agitating about the fact whether the subject vehicle is a motor vehicle or not, the petitioners may agitate before the authority concerned. There shall be no order as to costs. Consequently, M.P.Nos.1 to 1 of 2010 (Three Nos.) are closed.

(S.V.G., C.J.)

(J.S.N.P., J.)

18.04.2024

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

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Commercial Taxes & Registration Department,
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Chennai-600 009.
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THE HON'BLE CHIEF JUSTICE
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