



WEB COPY

W.P.Nos.18473, 17515/10, 49747,49748/06, 26937/07

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.08.2024

CORAM :

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

W.P.Nos.18473, 17515 of 2010, 49747,49748 of 2006, 26937 of 2007
and
M.P.No.1 of 2010, 1 of 2010, C.M.P.Nos. 1 & 1 of 2006

W.P.No.18473 of 2010

M/s.Kalaimagal Cranes
rep. by its Partner K.S.Loganathan,
G.N.T.Road, Janappan Chatram Cross Road,
Sholavaram P.O.
Chennai – 67.

.. Petitioner

VS

- 1.The State of Tamil Nadu
Rep. by its Secretary to Government,
Commercial Taxes & Religious Endowments Department,
Fort St.George, Chennai – 600 009.
- 2.The Assistant Commissioner (CT),
Ponneri Assessment Circle,
Ponneri.
- 3.The Regional Transport Officer,
Red Hills, Chennai – 52.

.. Respondents

W.P.No.17515 of 2010

Tvl Safire Lithographers,
Rep. by its Proprietor : A.Gunasekaran,
No.16 (Old No.31) Balaji Nagar 1st Street,
Royapettah, Chennai – 14.

.. Petitioner

VS

- 1.The State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Taxes & Registration Department,



W.P.Nos.18473, 17515/10, 49747,49748/06, 26937/07

Fort St.George, Chennai – 9.

2.The Assistant Commissioner (CT),
Royapettah II, Assessment Circle,
Chennai.

3.The Assistant Registering Authority,
Regional Transport Office,
Chennai South East,
Mandaiveli, Chennai – 28.

.. Respondents

W.P.Nos.49747 & 49748 of 2006

M/s.Surya Travels
Rep. by its Proprietrix Mrs.Ronja Quzi
F14, 1st Floor, Spencer Plaza,
No.769, Anna Salai,
Chennai – 600 002.

.. Petitioner

VS

1.The State of Tamil Nadu
Rep. by Special Commissioner & Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Registering Authority,
Regional Transport Office,
Chennai (Central), Ayanavaram,
Chennai – 600 023.

.. Respondents

W.P.No.26937 of 2007

M/s. Rajshree Automotive Ltd.,
Rep. by its Manager Accounts – V.Perumal,
'THE UFFIZI', 338, Avinashi Road,
Coimbatore – 641 004.

.. Petitioner

VS

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,



W.P.Nos.18473, 17515/10, 49747,49748/06, 26937/07

Avinashi Road Assmt Circle,
Coimbatore.

.. Respondents

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Prayer in W.P.No.18423 of 2010: Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration to declare 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 others reported in 145 STC 544 and therefore unenforceable and of no effect in so far as petitioner is concerned.

Prayer in W.P.No.17515 of 2010: 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 Articles 14, 19(1)(a), 19(1)(g), 301, 304(a) and 304(b) of the Constitution of India being non-compensatory in nature in view of the recent finding rendered by the First Bench of this Court in the case of MR.R.Gandhi v State of Tamil Nadu reported in 13 VST 390 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 petitioner is concerned.

Prayer in W.P.No.49747 of 2006: Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus directing the second respondent to register under the Motor Vehicles Act, 1988 the imported NISSAN X-TRAIL MODEL TVHNRJYT30UIA..A.. bearing chasis no.102663, Engine No. 263366A without insisting for a 'No Objection Certificate' from the first respondent department for payment of Entry Tax.

Prayer in W.P.No.49748 of 2006: Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus directing the second respondent to register under the Motor Vehicles Act, 1988 the imported NISSAN X-TRAIL MODEL TVHNRJYT30UIA..A.. bearing chasis no.102660, Engine No. 263198A without insisting for a 'No Objection Certificate' from the first respondent department for payment of Entry Tax.

Prayer in W.P.No.26937 of 2007: Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration to declare that Section 2(d), 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 & Another v State of



W.P.Nos.18473, 17515/10, 49747,49748/06, 26937/07

Haryana and others reported in 145 STC 544 and therefore unenforceable and of no effect in so far as petitioner is concerned.

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Writ Petition	For Petitioner	For Respondents
18473 of 2010	Mr.S.Ramanathan	Mr.V.Prashanth Kiran, Government Advocate
17515 of 2010	Mr.A.Chandrasekaran	Mr.V.Prashanth Kiran, Government Advocate
49747 & 49748 of 2006	Mr.C.Subramanian	Mr.V.Prashanth Kiran, Government Advocate
26937 of 2007	Mr.S.Rajasekar	Mr.V.Prashanth Kiran, Government Advocate

COMMON ORDER

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

All learned counsel i.e., Mr.S.Ramanathan, Mr.A.Chandrasekaran, Mr.C.Subramanian and Mr.S.Rajasekar, appearing for the petitioners in the respective writ petitions, and Mr.V.Prashanth Kiran, learned Government Advocate, appearing for respondents in all matters, would agree that the prayer of Declaration as sought, is not liable to be granted since the identical prayer has been considered and rejected by a Division Bench in the case of *V.Krishnamurthy v State of Tamil Nadu* decided on 29.01.2019 in W.P.No.32710 of 2005 etc batch.

2. In view of the above, there is no merit in these writ petitions and the same are dismissed. No costs. Connected miscellaneous petitions are closed.

[A.S.M., J] [G.A.M., J]
16.08.2024

Index:Yes/No
Neutral Citation:Yes
ssm



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To

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- 2.The Assistant Commissioner (CT),
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DR. ANITA SUMANTH,J.
and
G. ARUL MURUGAN.,J

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