



W.P.No.27443 of 2010

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.04.2024

CORAM :

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

AND

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

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M/s. Ultimate Alloys Private Limited
Rep. by its Managing Director P.Ramalingam
Regd. Off. S.F.No.138/1-A,B,C
Kannampalayam Village
Trichy Road, Sullur
Palladam Taluk
Coimbatore 641 402.

.. Petitioner

Vs.

1. The State of Tamil Nadu
Rep. by the Secretary to Government
Commercial Taxes and Religious Endowments
Department
Fort St. George, Chennai 600 009.
2. The Assistant Commissioner (C.T.)
Bazaar Circle, Kumaran Road
Tiruppur – 1.
3. The Regional Transport Officer
South Circle, Peelamedu
Coimbatore.

.. Respondents



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Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of Declaration 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 others reported in 145 STC 544 and therefore un-enforceable and of no effect insofar as the petitioner is concerned.

For the Petitioner : Mr.S.Mohamed Uduman

For the Respondents : Mr.C.Harsharaj
Addl. Government Pleader (T)
for Respondents 1 & 2

Mr.C.Kathiravan
Special Government Pleader
for Respondent-3

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.S.Mohamed Uduman, learned counsel for the petitioner, Mr.C.Harsharaj, learned Additional Government Pleader for the respondents 1 and 2 and Mr.C.Kathiravan, learned Special



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Government Pleader for the third respondent.

2. The petitioner is seeking declaration of 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.

3. It is submitted that the issue is no longer *res integra* and the said provisions are upheld by the judgment of this Court in the case of *V.Krishnamurthy v. State of Tamil Nadu [2019 (4) CTC 20]*.

4. In the light of that, the present writ petition stands dismissed.
There shall be no order as to costs.

(S.V.G., CJ.)

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

04.04.2024

Index : Yes/No
Neutral Citation : Yes/No

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To

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THE HON'BLE CHIEF JUSTICE
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