



W.P.No.32873 of 2012

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.08.2024

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CORAM :

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

W.P.No.32873 of 2012
and
M.P.No.1 of 2012

M/s.Steril-Gene Life Sciences (P) Ltd.,
Rep. by its Managing Director,
Mr.A.M.Sulaiman,
Office at : No.15, Gopalakrishna Road,
T.Nagar, Chennai – 600 017.
Factory at : No.45, Main Road,
Mangalam Village, Villianur Commune,
Puducherry – 605 110.

.. Petitioner

VS

- 1.The State of Tamil Nadu
Rep. by its Secretary to Government,
Transport Department,
Fort St.George, Chennai – 600 009.
- 2.The Transport Commissioner,
Transport Department,
Chepauk, Chennai – 600 005.
- 3.The Special Commissioner and
Commissioner of Commercial Taxes,
Chepauk, Chennai – 600 005.
- 4.The Commissioner of Commercial Taxes,
Government of Puducherry,
Puducherry.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus forbearing the respondents, their men, agents or subordinates from intercepting the petitioner's car bearing Registration No. PY 01 BA 9335 – Toyota Innova VX and levying, demanding and collecting tax in any matter whatsoever by invoking the



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power under the provisions of Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Act No.13 of 1990).

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For Petitioner : Mr.Ramesh Venkatachalapathy

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

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

The petitioner seeks a mandamus forbearing respondents from intercepting petitioner's vehicle bearing Registration No. PY 01 BA 9335 – Toyota Innova VX and demanding tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (in short, 'Act').

2. No counter has been filed in the matter thus far and seeing as the matter is of the year 2012, we are not inclined to grant any time at this juncture. Both learned counsel are unaware as to whether any proceedings have transpired pending this writ petition for the last twelve years.

3. Be that as it may, we are, in any event, of the considered and categoric view that no mandamus can be issued forbearing the authorities from taking any action in accordance with the provisions of a valid enactment. Hence, the interim protection granted on 17.01.2013 stands vacated and the respondents are at liberty to continue with proceedings and conclude them in a manner known to law, expeditiously.

4. This writ petition stands disposed in terms of this order. No



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costs. Connected miscellaneous petition is closed.

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[A.S.M., J] [G.A.M., J]
14.08.2024

Index:Yes/No
Neutral Citation:Yes
ssm

To

- 1.The Secretary to Government,
Transport Department,
Fort St.George, Chennai – 600 009.
- 2.The Transport Commissioner,
Transport Department,
Chepauk, Chennai – 600 005.
- 3.The Special Commissioner and
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DR. ANITA SUMANTH,J.
and
G. ARUL MURUGAN.,J

ssm

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