



W.P.No.2038 of 2016

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.01.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.2038 of 2016

K.A.M.Mines and Minerals

Rep. by its Proprietor, A.Muthukumar

No.1/74, Chettykadu, Thakattur

Vedaranyam Taluk, Nagapattinam District.

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Petitioner

Vs.

1. The State of Tamil Nadu

Rep. by the Secretary to Government

Commercial Taxes Department

Fort St. George, Chennai – 600 009.

2. The Commercial Tax Officer (CT)

Thiruthuraipoondi Assessment Circle

Thiruthuraipoondi, Tiruvarur District.

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Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of declaration, declare the provisions of the Tamilnadu 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 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 the petitioner herein is



W.P.No.2038 of 2016

concerned.

For the Petitioner : Mr.Gokul Priyan
for Mr.K.Soundararajan
For the Respondents : Mr.M.Venkateswaran
Special Government Pleader

ORDER

(Made by the Hon'ble Chief Justice)

Learned counsel for the petitioner, on instructions, seeks leave to withdraw the present petition.

2. In light of the above, the writ petition stands dismissed as withdrawn. There shall be no order as to costs. Consequently, W.M.P.No.1785 of 2016 is closed.

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

(D.B.C., J.)

30.01.2024

Index : Yes/No
Neutral Citation : Yes/No

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W.P.No.2038 of 2016

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To

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The State of Tamil Nadu
Commercial Taxes Department
Fort St. George, Chennai – 600 009.
2. The Commercial Tax Officer (CT)
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Thiruthuraipoondi, Tiruvarur District.



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THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.

(drm)

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