



WEB COPY



W.P.(MD) Nos.20578 & 20579 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 18.03.2024

CORAM

THE HON'BLE Mr. JUSTICE R. MAHADEVAN
AND
THE HON'BLE Mr. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD) Nos.20578 & 20579 of 2015

AND

M.P.(MD) Nos.1 & 1 of 2015

P.V.Muthu
Works Contractor
No.8/3, Virachilai
Thirumayam Taluk
Pudukkottai District

.. Petitioner in both WPs

Vs.

1.The State of Tamil Nadu
Rep. by the Secretary to Government
Commercial Taxes Department
Fort St. George, Chennai-9

2.The Commercial Tax Officer
Pudukkottai II Assessment Circle
Pudukkottai

.. Respondents in W.P.(MD) No.20578/15

The Commercial Tax Officer (Main) (CT)
Pudukkottai II Assessment Circle
Pudukkottai

.. Respondent in W.P.(MD) No.20579/15

W.P.(MD) No.20578 of 2015 filed under Article 226 of the Constitution
of India praying for issuance of a Writ of Declaration to declare the provisions



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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 the Hon'ble 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 insofar as the petitioner herein is concerned.

W.P.(MD) No.20579 of 2015 filed under Article 226 of the Constitution of India praying for issuance of a Writ of certiorari to call for the records of the respondent in TIN No.33964124731/2013-2014 dated 30.09.2015 and quash the same as illegal, arbitrary and against the provisions of the Act.

For Petitioner	: Mr.A.Chandrasekaran
in both WPs	for Mr.K.Soundararajan
For Respondents	: Mr.M.Venkateswaran
in both WPs	Special Government Pleader

COMMON ORDER

(Order of the court was made by R. MAHADEVAN, J.)

Based on the letter dated 14.03.2024 filed by the learned counsel for the petitioner before the Registry, these writ petitions have been listed today under the caption “for withdrawal”.



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2. When these matters are taken up for hearing, the learned counsel for the petitioner seeks permission of this Court to withdraw these writ petitions, as the petitioner is inclined to file an application for Samadhan Scheme under the provisions of The Tamil Nadu Taxes (Settlement of Arrears) Act, 2023. He has also made an endorsement in the respective case bundles, to that effect.

3. In view of the above submission and the endorsement made by the learned counsel for the petitioner, these writ petitions are dismissed as withdrawn. No costs. Connected miscellaneous petitions are closed.

[R.M.D, J.] [M.S.Q, J.]

18.03.2024

Neutral Citation : Yes/No
gya

To
1.The Secretary to Government of Tamil Nadu
Commercial Taxes Department
Fort St. George, Chennai-9

2.The Commercial Tax Officer
Pudukkottai II Assessment Circle
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MOHAMMED SHAFFIQ, J.

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