



WEB COPY



W.P.(MD) No.3860 of 2012

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.01.2024

CORAM:

THE HONOURABLE MR.JUSTICE D.KRISHNAKUMAR

AND

THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR

W.P.(MD)No.3860 of 2012

M/s.Hari & Co.,
Rep.by its Managing Partner,
A.Hariharan.
4/29E, Madurai By Pass Road,
Thoothukudi.

... Petitioner

-Vs-

- 1.The Commercial Tax Officer II,
Thoothukudi.
- 2.The Regional Transport Officer,
Thoothukudi.
- 3.The State of Tamil Nadu,
represented by the
Secretary to Gvoernment,
Department of Commercial Taxes
and religious Endowments,
Fort St.George,
Chennai-600 009.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, declaring that the provisions of Sections 2(g), 2(d) and 2(k) of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990



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are inoperative insofar as imported into the Country being ultra vires Serial No. 83 of List I of the Seventh Schedule to the Constitution of India insofar as concerning the importation of the Motor Vehicle by the Petitioner herein from abroad.

For Petitioner : Mr.D.Sakkaravarthi
For Respondents : Mr.GA.Natraj
Government Advocate

ORDER

[Order of the Court was made by D.KRISHNAKUMAR, J.]

In the light of the decision rendered by the Hon'ble Supreme Court in Civil Appeal No.3453 of 2002 [*Jindal Stainless Steel v. State of Haryana*] dated 11.11.2016, the issue raised in this writ petition does not require any consideration.

2.Accordingly, this Writ Petition is dismissed. No costs.

[D.K.K., J.] & [R.V., J.]
10.01.2024

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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