



WP(MD). No.19675 of 2014

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

Date : 19/12/2024

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MRS. JUSTICE L.VICTORIA GOWRI

W.P.(MD). No.19675 of 2014

C.Chandran

...

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 Assistant Commissioner (CT),
Thallakulam Assessment Circle,
C.T. Buildings,
Dr. Thangaraj Salai,
Madurai – 625 020.

3 The Registering Authority,
Regional Transport Officer,
Madurai North,
Madurai.

...

Respondents

PRAYER :- Writ Petition, filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Declaration, to declare the



WP(MD). No.19675 of 2014

provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, as ultra vires, Articles 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 Honourable 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 concerned.

For Petitioner : Mr.M.Sridharan

For Respondents : Mr.R.Suresh Kumar,
Addl. Govt. Pleader.

ORDER

**(Order of the Court was made by
the Hon'ble The Chief Justice)**

Counsel for petitioner states, in view of the finding of this Court in W.P.No.32710 of 2005 in the case of *V.Krishnamurthy v. State of Tamil Nadu and Others and other petitions*, the present petition may be dismissed.

2. It will be apposite to reproduce Paragraph 67 of the said judgment as under :

"67. Thus, in our considered view, the judgment in the case of Fr.William Fernandez (2018) 57 GSTR 6 (SC) applies with full force to the cases on hand which arise under the



WEB COPY



WP(MD). No.19675 of 2014

provisions of the Tamil Nadu Act which is pari materia to the Kerala enactment, which was considered by the honourable Supreme Court and levy of entry tax on imported vehicles was upheld. Thus, we are of the clear view that the prayer sought for by the writ petitioners in these cases are not tenable and the writ petitions are liable to be dismissed."

3. Writ Petition stands dismissed accordingly. No costs.

Consequently, the connected M.P.(MD) No.1 of 2014 is closed.

(K.R.SHRIRAM, C.J.)

(L.VICTORIA GOWRI, J.)

19.12.2024

NCC : Yes/No

Index : Yes/No

dixit

To

1 The State of Tamil Nadu,
Rep. by the Secretary to Government,
Commercial Taxes Department,
Fort.St.George,
Chennai – 600 009.

2 The Assistant Commissioner (CT),
Thallakulam Assessment Circle,
C.T. Buildings,
Dr. Thangaraj Salai,
Madurai – 625 020.

3/5



WP(MD). No.19675 of 2014

3 The Registering Authority,
Regional Transport Officer,
Madurai North,
Madurai.



WEB COPY



WP(MD). No.19675 of 2014

**THE HON'BLE CHIEF JUSTICE
AND
L.VICTORIA GOWRI, J.**

dixit

WP(MD) No.19675 of 2014

Date : 19/12/2024