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W.P.(MD) Nos.2545, 2546 and 9432 of 2016

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.01.2024

CORAM:

THE HONOURABLE **MR.JUSTICE D.KRISHNAKUMAR**

AND

THE HONOURABLE **MR.JUSTICE R.VIJAYAKUMAR**

W.P.(MD)Nos.2545, 2546 and 9432 of 2016

and

W.M.P.(MD)Nos.2255 and 7484 of 2016

Tvl.S.S.A.Readymix Concrete,  
Rep. by its Proprietrix,  
A.Sakkina Begum

... Petitioner in all W.Ps.

-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 (Main) (CT),  
Pudukkottai II Assessment Circle,  
Pudukkottai.

... Respondents  
in W.P.(MD)No.2545 of 2016

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

... Respondent  
in W.P.(MD)Nos.9432 & 2546 of 2016

**PRAYER in W.P.(MD)No.2545 of 2016:** Petition filed under Article 226 of the  
Constitution of India, to issue a Writ of Declaration, to declare the provisions of



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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 this 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 is concerned.

**PRAYER in W.P.(MD)Nos.2546 and 9432 of 2016:** Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the respondent's Notice in Form -4, dated 30.11.2015 and 05.05.2016 in TIN No.33844125088/2015-2016 and quash the same as illegal, arbitrary and against the provisions of the Act.

For Petitioner : Mr.K.Soundararajan

For Respondents : Mr.T.Amjadkhan, Government Advocate  
(in all W.Ps.)

### **COMMON ORDER**

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

The learned counsel appearing for the petitioner seeks permission of this Court to withdraw these petitions. He has also made an endorsement to that effect in the case bundles.



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2.Recording the said endorsement, these Writ Petitions are dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

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

**24.01.2024**

NCC : Yes / No

Index : Yes / No

Internet : Yes / No

*Yuva*

***Note: Issue Order copy on 29.01.2024.***

To

- 1.The Secretary to Government,  
Commercial Taxes Department,  
Fort St.George, Chennai-600 009.
- 2.The Commercial Tax Officer (Main) (CT),  
Pudukkottai II Assessment Circle,  
Pudukkottai.



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**D.KRISHNAKUMAR, J.**

**AND**

**R.VIJAYAKUMAR, J.**

*Yuva*

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**24.01.2024**