

W.P.Nos.11507 and 11508 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2025

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CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N. SENTHILKUMAR**

**Writ Petition Nos.11507 and 11508 of 2016
and WMP.No.9943 of 2016**

G.Kumar

.. Petitioner in the both W.Ps

VS

The Commercial Tax Officer (FAC),
Mannargudi Assessment Circle,
Mannargudi, Tiruvarur District.

.. 1st Respondent in W.P.No.11507
of 2016 and 2nd respondent in
W.P.No.11508 of 2016

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

.. 1st Respondent in W.P.No.11508
of 2016

Prayer in W.P.No.11507 of 2016: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari to call for the records of the respondent in TIN No.33673861390/2014-15 (Entry Tax) dated 22.12.2015 and quash the same as illegal, arbitrary and against the provisions of the Act.



W.P.Nos.11507 and 11508 of 2016

Prayer in W.P.No.11508 of 2016: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration to declare the provisions 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 304(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.

In both W.Ps.

For Petitioner : Mr.K.Soundararajan

For Respondent : Mr.C.Harsha Raj
Special Government Pleader

COMMON ORDER

(Order of the Court was made by Dr.ANITA SUMANTH..J)

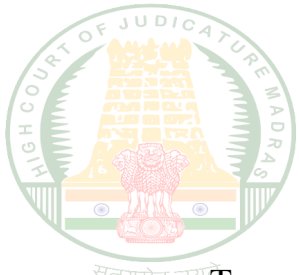
Learned counsel for the petitioner has filed letter dated 29.01.2024

seeking withdrawal of these Writ Petitions.

2. In light of the aforesaid letter, both the Writ Petitions and the connected Miscellaneous Petition are dismissed as withdrawn. No costs.

[A.S.M., J] [N.S., J]
11.06.2025

sl
Index:Yes/No
Speaking order
Neutral Citation:Yes



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To
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The State of Tamil Nadu,
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DR. ANITA SUMANTH,J.
and
N. SENTHILKUMAR.,J

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