



WEB COPY

WP No. 13940 of 2012 & 1419
of 2008



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2025

CORAM

**THE HONOURABLE DR JUSTICE ANITA SUMANTH
AND
THE HONOURABLE MRS JUSTICE R. HEMALATHA**

**WP No. 13940 of 2012 AND
WP NO. 14193 OF 2008 AND
MP.NO.1 of 2008**

WP.No.13940 of 2012

1. Tvl.Sakthi Engineering Works,
Rep.By Its Prop. K.Balakrishnan, Athani
Road, Sakthi Nagar, Appakudal, Erode Tk
And Dist.

Petitioner(s)

Vs

1. The State Of Tamilnadu,
Rep. By The Secretary To Govt., Commercial
Taxes And Registration Dept., Fort St. George,
Chennai-9.

2.The Commercial Tax Officer,
Bhavani Assessment Circle, Bhavani.

3.The Assistant Commissioner
(ct) (fac), Bhavani Assessment Circle,
Bhavani.

Respondent(s)

WP No. 14193 of 2008

1. S. Veerasivasankar
No. 3/60, Kudiyan St., Kalacherry,
Needamangalam Tk, Tiruvarur Dt.



WP No. 13940 of 2012 & 1419
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Petitioner(s)

Vs

1. The State Of Tamilnadu

Rep. By The Secretary To Govt, Commercial
Taxes And Religious Endowments Dept.,
Fort St. George, Chennai - 9

2. The Deputy Commercial Tax

Officer, Mannargudi Assessment Circle,
Mannargudi

Respondent(s)

WP No. 13940 of 2012

PRAYER

Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring that the provisions of the Tamilnadu 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 therefore unenforceable and of no effect in so far as the Petitioner herein is concerned.

WP No. 14193 of 2008

PRAYER

Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring that Section 2(d), Section 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 as ultra vires Articles 14, 19(1), 19(1)(g), 301, 304(a) 304(b) of the Constitution of India and also not a 'compensatory of regulatory tax' in view of the law laid down by the Supreme Court in the case of Jindal Stainless Steel and another V. State of Haryana and others reported in 145 STC 544 and therefore unenforceable and of no effect in so far as the petitioner is concerned.



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For Petitioner(s): Mr.P.Rajavelu

For Respondent(s): Mr. Haja Naziruddin, AAG Assisted
By Mr. V. Prashanth Kiran GA For
Respondents

COMMON ORDER

Mr.P.Rajavelu, learned counsel appearing for the writ petitioners and Mr.Haja Naziruddin, learned Additional Advocate General for Mr.V.Prashanth Kiran, learned Government Advocate for the respondents bring to the notice of this Court that the plea of the petitioner for a Declaration that Articles 14, 19(1)(g), 301 and 304(a) and (b) of the Constitution of India in WP.No.13940 of 2012 and Section 2(d), Section 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 as ultra vires Articles 14, 19(1), 19(1)(g), 301, 304(a) and 304(b) of the Constitution of India and unconstitutional is not liable to be granted, in light of the authoritative pronouncement of the Supreme Court in the case of *Jindal Stainless Limited and Another v. State of Haryana and Others* [(2017) 12 SCC 1].

2.In light of the same, both the writ petitions are dismissed. No costs. Connected miscellaneous petition is closed.

[A.S.M.,J.] [R.H.,J.]

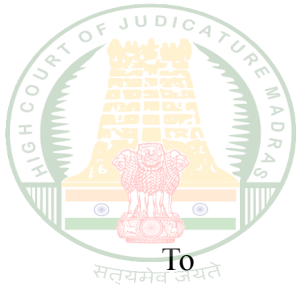
03-03-2025

vs

Index:Yes/No

Speaking/Non-speaking order

Neutral Citation:Yes/No



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WP No. 13940 of 2012

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Dr.ANITA SUMANTH J.
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VS

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