



W.P.No.11957 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.02.2025

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CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

W.P.No. 11957 of 2008
and
M.P.No. 1 of 2008

Bay-Forge Ltd.,
Rep. by its Company Secretary,
Palayanoor (PO), Vedanthangal Road,
Maduranthakam Taluk,
Kanchipuram District,
Tamil Nadu 603 308.

.. Petitioner

VS

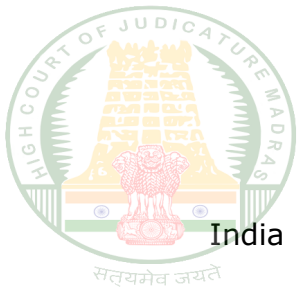
1.The State of Tamil Nadu
Rep. by its Secretary,
Commercial Taxes and Religious Endowments Department,
Fort St.George,
Chennai – 600 009.

2.The Commercial Tax Officer,
Alwarpet Assessment Circle,
Chennai.

3.The Regional Transport Officer,
Chengalpattu.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India
praying to issue a 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 Articles 14, 19(1)(g), 301 and 304 (a) and (b) of the Constitution of



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India and being unenforceable and of no effect in so far as the petitioner herein is concerned.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

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

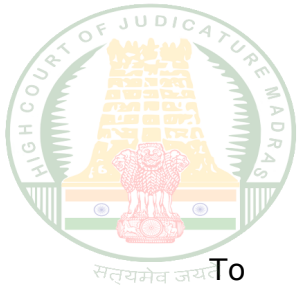
The prayer of the petitioner is for a declaration challenging the vires of Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (in short 'Act').

2. The validity of the Act has been upheld by this Court and confirmed thereafter by the Hon'ble Supreme Court in the case of *Jindal Stainless Steel Ltd v State of Haryana and ors*[(2017) 12 SCC 1].

3. With this, the petitioner rightly does not pursue this writ petition any further and recording the aforesaid this writ petition is dismissed. The Revenue is hence permitted to continue the proceedings, if initiated within time, and conclude the same within a period of six weeks from date of receipt of a copy of this order, or not at all. No costs. Connected miscellaneous petition is closed.

[A.S.M., J] [C.K., J]
04.02.2025

Index:Yes/No
Neutral Citation:Yes
ssm



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and
C.KUMARAPPAN.,J.

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