



WEB COPY

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. 28915 of 2008 and
MP.No.1 of 2008**

1. M/s.Gurudev Motors (p) Ltd.
Repd. By Its Director-p.Paras Kumar, 125,
Choolai High Road, Choolai, Chennai-112.

Petitioner(s)

Vs

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

2.The Assistant Commissioner(ct)
Choolai Assessment Circle, Chennai.

Respondent(s)

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 in so far it relates to imports made by the petitioner herein as ultra vires Articles 14, 19 (1)(a), 19(1)(g), 301, 304(a) and 304(b) of the Constitution of India and also not a 'compensatory or 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): M/s.R.Hemalatha

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

ORDER

(Order of the Court was made by Dr.Anita Sumanth J.)

Mrs.R.Hemalatha, learned counsel appearing for the petitioner 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 Section 2(d), Section 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 in so far it relates to imports made by the petitioner herein as ultra vires Articles 14, 19(1)(a), 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, this writ petition is dismissed. No costs. Connected miscellaneous petition is closed.

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

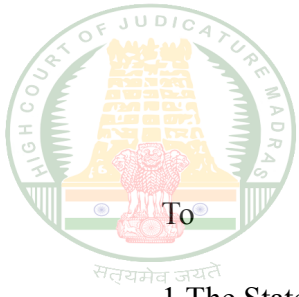
03-03-2025

vs

Index:No

Speaking order

Neutral Citation:Yes



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To

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DR.ANITA SUMANTH J.
AND
R.HEMALATHA J.

VS

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