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 Nos. 27392 & 27393 of 2010, WP No.3619 of 2009,**
**WP.No.20362 of 2007 & WP.No.9007 of 2008 and**
**MP.Nos.1 & 1 of 2010 & MP.Nos.1 of 2008 & 1 of 2009**

**WP No. 27392 of 2010**
1. Tvl.Safire Lithographers
Rep.By Its Proprietor. A.Gunasekaran, No.16
(old No.31), Balaji Nagar 1st Street,
Royapettah, Chennai-14.

Petitioner(s)

Vs

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

2.The Assistant Commissioner
(c.T), Royapettah-ii Assessment Circle,
Chennai.

3.The Assistant Registering
Authority, Regional Transport Office,
Chennai South East, Mandaiveli, Chennai-
28.

Respondent(s)

**WP No. 3619 of 2009**
1. M/s.Anamallais Bus Transport
Private Limited, Rep. By Its Authorised
Signatory N.Shanmugasundaram, Sakthi
Nilayam, No.92, Nachimuthu Gounder St.,
Pollachi.

Petitioner(s)

Vs

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

2.The Assistant Commisioner (ct)
(fac), Pollachi (east), Pollachi.

Respondent(s)

**WP No. 20362 of 2007**
1. The R.P.Motors, Rep. By Its
Managing Partner P.Saravanan, Palghat Road,
Pollachi

Petitioner(s)

Vs

1. The State Of Tamilnadu
Rep. By The Secretary To Govt., Commercial
Taxes And Religious Endowments Dept.,
Chennai-09

2.The Deputy Commercial Tax
Officer, Pollachi (west), Pollachi

Respondent(s)

**WP No. 27393 of 2010**
1. Tvl.Safire Lithographers
Rep.By Its Proprietor. A.Gunasekaran, No.16
(old No.31), Balaji Nagar 1st Street,
Royapettah, Chennai-14.



Petitioner(s)

Vs

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

2.The Assistant Commissioner
(c.T), Royapettah-ii Assessment Circle,
Chennai.

3.The Assistant Registering
Authority, Regional Transport Office,
Chennai South East, Mandaiveli, Chennai-
28.

Respondent(s)

**WP No. 9007 of 2008**

1. M/s Hotel Saravana Bhavan,
Rep. By Its Partner Mr.R. Saravanan, Having
Registered Offie At No.19, Vadapalani
Andavar Koil St., Vadapalani, Chennai-26,
Branch Office At No

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 Assistant Commissioner (ct
Administration, Chennai (central)division,
Office Of The Deputy Commissioner (ct),
Chennai (central) Division, Papjm Buildings,
Greams Road,

3.The Commercial Tax Officer
Vadapalani - I Asst. Circle, 10c, Razack
Garden Road, Chennai -

4.The Regional Transport Officer, Chennai (east), Pulianthope, Chennai



Respondent(s)

**WP No. 27392 of 2010**

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring 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 (b) of the Constitution of India and being non-compensatory in nature in view of the recent finding rendered by the First bench of the Honble High Court in the case of MR.R Gandhi Vs State of Tamil Nadu 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 in so far as the petitioner herein is concerned.

**WP No. 3619 of 2009**

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring that the nature of a writ 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 as it relates to imports made by the petitioner herein a sultra vires Articles 14, 19(1)(a), 19(1)(g), 301, 304(a) and 204(b) of the Constitution of India and also not a compensatory or regulatory tax in view of the law laid down by the Honourable Supreme Court in the case of Jindal Strainless Steel and another V. State of haryana and others reproted in 145 STC 544 and therefore unenforceable and of no effect in so far as the petitioner is concerned.

**WP No. 20362 of 2007**

**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 entry of motor vehicle into local areas act 1990 in so far it relates two wheelers 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 enforceable and of no effect in so far as the petitioner is concerned.

**WP No. 27393 of 2010**

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring 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 (b) of the Constitution of India and being non-compensatory in nature in view of the recent finding rendered by the First bench of the Honble High Court in the case of MR.R Gandhi Vs State of Tamil Nadu 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 in so far as the petitioner herein is concerned.

**WP No. 9007 of 2008**

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring the provisions of the Tamil Nadu on Entry of Motor Vehicles into Local Areas Act, 1990, as ultra vires Article 14, 19(1)(9), 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 the Honourable High court in W.P.No. 15690 of 1996 and batch of cases vide order dated 10.7.2007 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 in so far as the petitioner herein is concerned.

**WP No. 27392 of 2010**

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|---|---|
| For Petitioner(s): | M/s.P.Radhakrishnan |
| For Respondent(s): | Mr. Haja Naziruddin, AAG Assisted By Mr. V. Prashanth Kiran GA For Respondents |

**<u>COMMON ORDER</u>**

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

Mr.P.Radhakrishnan, learned counsel appearing for the 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 prayers for Declaration that various provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 are ultra vires Articles 14, 19(1)(a), 19(1)(g), 301, 304(a) and 304(b) of the Constitution of India is not liable to be granted, in light of the authoritative pronouncements of the Supreme Court in *Jindal Stainless Limited and Another v. State of*

*Haryana and Others* [(2017) 12 SCC 1] and *State of Kerala and Others v. Fr. William Fernandez and Others* [(2021) 11 SCC 7055].

2.In light of the above, these writ petitions are dismissed. No costs. Connected miscellaneous petitions are closed.

**[A.S.M.,J.] [R.H.,J.]**
**03-03-2025**

vs
Index:No
Speaking order
Neutral Citation:Yes

**WP No. 27392 of 2010**

To

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

2.The Assistant Commissioner
(c.T), Royapettah-ii Assessment Circle,
Chennai.

3.The Assistant Registering
Authority, Regional Transport Office,
Chennai South East, Mandaiveli, Chennai-
28.

**WP No. 3619 of 2009**

To

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

2.The Assistant Commisioner (ct)
(fac), Pollachi (east), Pollachi.



**WP No. 20362 of 2007**

To

1.The State Of Tamilnadu
Rep. By The Secretary To Govt., Commercial
Taxes And Religious Endowments Dept.,
Chennai-09

2.The Deputy Commercial Tax
Officer, Pollachi (west), Pollachi

**WP No. 27393 of 2010**

To

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

2.The Assistant Commissioner
(c.T), Royapettah-ii Assessment Circle,
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Authority, Regional Transport Office,
Chennai South East, Mandaiveli, Chennai-
28.

**WP No. 9007 of 2008**

To

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

2.The Assistant Commissioner (ct
Administration, Chennai (central)division,
Office Of The Deputy Commissioner (ct),
Chennai (central) Division, Papjm Buildings,
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Garden Road, Chennai -

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Officer, Chennai (east), Pulianthope,
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**Dr.ANITA SUMANTH J.**
**AND**
**R.HEMALATHA J.**

vs

**WP Nos. 27392 & 27393 of 2010, WP No.3619 of 2009, WP.No.20362 of 2007 & WP.No.9007 of 2008**

**03-03-2025**