



W.P.Nos.2950 & 2951 of 2010

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.02.2025

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CORAM :

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

**W.P.Nos.2950 & 2951 of 2010 and
MP.Nos.1, 2 & 2 of 2010**

M/s.Stanes Motors (South India) Ltd.,
1596, Trichy Road,
Coimbatore.

... Appellant in both WPs

VS

The Assistant Commissioner (CT)
Trichy Road Assessment Circle
Coimbatore.

... Respondent in both WPs

Prayer in WP.No.2950 of 2010: 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 Entry Tax.1880007/01-02 and quash the proceedings dt.30.11.2009 issued therein in the light of the judgment of this Court in W.A.No.546 -548 of 2006 dt.20.01.2010.

Prayer in WP.No.2951 of 2010: 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 TNGST.1880007/01-02 and quash the proceedings dt. 30.11.2009 issued therein in the light of the judgment of this Court in W.A.No.546 -548 of 2006 dt. 20.01.2010.



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W.P.Nos.2950 & 2951 of 2010

(In both WPs)

For Petitioner : Mr.C.Subramanian
for Mr.B.Raveendran
For Respondent : Mr.V.Prashanth Kiran
Government Advocate

COMMON ORDER

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

We have heard the submissions of Mr.C.Subramanian, learned counsel appearing on behalf of Mr.B.Raveendran, learned counsel, for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate, for the respondents.

2.The instant writ petitions have been filed challenging impugned proceedings both dated 30.11.2009 passed under provisions of Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Entry Tax Act) and Tamil Nadu General Sales Tax Act, 1959, (Sales Tax Act).

3.We need not labour on the averments contained in the writ petitions for the reason that in the counter filed in November 2018, at paragraph 6, the assessing authority arrayed as R2 states that final orders have been passed on 12.02.2010 confirming the proposals contained in the pre-assessment notices that are impugned in the present writ petitions. He also confirms that the orders have been served on 18.02.2010 upon the



W.P.Nos.2950 & 2951 of 2010

writ petitioners.

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4. We have specifically requested learned Government Advocate to confirm service of the orders of assessment on the assessee and on instructions, the Department confirms such service.

5. In such circumstances, nothing survives in the present writ petitions and recording the same, both the writ petitions are closed. No costs. Connected miscellaneous petitions are also closed.

[A.S.M., J] [C.K., J]
13.02.2025

Index: No
Speaking order
Neutral Citation: Yes
vs

To

The Assistant Commissioner (CT)
Trichy Road Assessment Circle
Coimbatore.



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DR. ANITA SUMANTH,J.
and
C.KUMARAPPAN,J.

VS

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