



WP(MD). No.10796 & 16863 of 2015 etc

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Date : 07.04.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE P.B. BALAJI

WP(MD). No.10796 & 16863 of 2015 and 9067, 9068 & 20218 of 2016
and
WMP(MD) No.1, 1 of 2015 and 7203, 7204 & 14494 of 2016

WP(MD). No.10796 of 2015:-

M/s.Suganya Constructions,
Rep. by its Managing Director,
Mr.R.Malaiyaran,
Having registered Office at
1-1-11, Malaiyaran Cottage,
Velmurugan Colony,
Aruppukottai,
Virudhunagar District.

...Petitioner

Vs

1. The State of Tamil Nadu,
Rep. by the Secretary,
Commercial Taxes & Religious Endowments Department,
Fort St. George,
Chennai - 9.
2. The Commercial Tax Officer,
Aruppukottai Assessment Circle,
Aruppukottai Taluk,
Virudhunagar District.



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3. The Regional Transport Officer,
Virudhunagar Opp. Collectrate Complex,
Surakudi,
Virudhunagar District.

... Respondents

PRAYER :- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration, to declare the provisions of the Tamilnadu Tax on Entry of Motor Vehicles into local areas Act, 1990, as unconstitutional, ultra vires Articles 14, 19 (1), 19 (g) 301 and 304 (a) and (b) of the constitution of India and being unenforceable and of no effect in so far as the petitioner is concerned.

For Petitioner : Mr.V.Veerapandian

For Respondents : Mr.R.Suresh Kumar

Additional Government Pleader

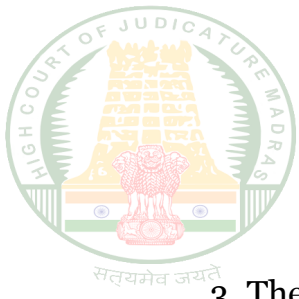
WP(MD). No.16863 of 2015:-

Tvl.Virumandi Construction,
Rep. by its Partner,
V.Virumandi,
No.3-A, Thiruvalluvar Street,
Thirunagar,
Madurai – 625 006.

... Petitioner

Vs

1. The State of Tamil Nadu,
Rep. by the Secretary to Government,
Commercial Taxes & Registration Department,
Fort St. George,
Chennai - 9.
2. The Assistant Commissioner (CT),
Thirupparamkundram Assessment Circle,
Madurai – 20.



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3. The Regional Transport Officer,
Madurai (South).

... Respondents

PRAYER :- Writ Petition filed under Article 226 of the Constitution of India 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 Articles 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 Honourable 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 insofar as the petitioner herein is concerned.

For Petitioner : Mr.A.Chandrasekaran

For Respondents : Mr.R.Suresh Kumar

Additional Government Pleader

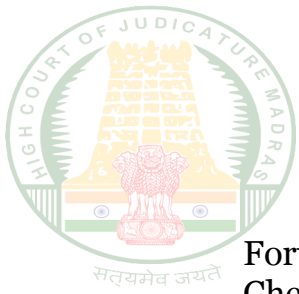
WP(MD). No.9067 & 9068 of 2016:-

M/s.Suganya Constructions,
Rep. by its Managing Director,
Mr.R.Malaiyaran,
Having registered Office at
Malaiyaran Cottage,
Old Door No.1-18/11C,
New Door No.1-1-11,
Velmurugan Colony,
Aruppukottai – 626 601,
Virudhunagar District.

...Petitioner in both petitions

Vs

1. The State of Tamil Nadu,
Rep. by the Secretary,
Commercial Taxes & Religious Endowments Department,



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Fort St. George,
Chennai - 9.

2. The Commercial Tax Officer,
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Aruppukottai Taluk,
Virudhunagar District.

3. The Regional Transport Officer,
Virudhunagar Opp. Collectrate Complex,
Surakudi,
Virudhunagar District.

... Respondents in both petitions

COMMON PRAYER :- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Declaration, to declare the provisions of the Tamilnadu Tax on Entry of Motor Vehicles into local areas Act, 1990, as unconstitutional, ultra vires Articles 14, 19 (1), 19 (g) 301 and 304 (a) and (b) of the constitution of India and being unenforceable and of no effect in so far as the petitioner is concerned.

For Petitioner : Mr.V.Veerapandian (in both WPs)

For Respondents : Mr.R.Suresh Kumar (in both WPs)

Additional Government Pleader

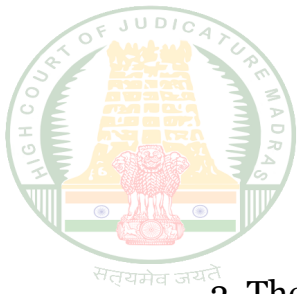
WP(MD). No.20218 of 2016:-

S.K.Subba Reddiar,
121-178H, Thiruchuli Road,
Aruppukottai – 626 101,
Virudhunagar District.

... Petitioner

Vs

1. The State of Tamil Nadu,
Rep. by the Secretary,
Commercial Taxes & Religious Endowments Department,
Fort St. George,
Chennai - 9.



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2. The Commercial Tax Officer,
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Aruppukottai Taluk,
Virudhunagar District.

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... Respondents

PRAYER :- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration, to declare the provisions of the Tamilnadu Tax on Entry of Motor Vehicles into local areas Act, 1990, as unconstitutional, ultra vires Articles 14, 19 (1), 19 (g) 301 and 304 (a) and (b) of the constitution of India and being unenforceable and of no effect in so far as the petitioner is concerned.

For Petitioner : Mr.V.Veerapandian
For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

(Order of the Court was made by the Hon'ble the Chief Justice)

Counsel for petitioners state that, in view of the finding of this Court in the case of *V.Krishnamurthy v. State of Tamil Nadu and others*¹, the present petitions may be dismissed.

2. It will be apposite to reproduce Paragraph 67 of the said judgment as under :

"67. Thus, in our considered view, the judgment in the case of

¹ (Order dated 29.1.2019 passed in W.P.No.32710 of 2005 etc.)



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Fr. William Fernandez (2018) 57 GSTR 6 (SC) applies with full force to the cases on hand which arise under the provisions of the Tamil Nadu Act which is pari materia to the Kerala enactment, which was considered by the honourable Supreme Court and levy of entry tax on imported vehicles was upheld. Thus, we are of the clear view that the prayer sought for by the writ petitioners in these cases are not tenable and the writ petitions are liable to be dismissed."

3. Writ Petitions stand dismissed accordingly. There shall be no order as to costs. Consequently, interim applications stand closed.

(K.R.SHRIRAM, C.J.)

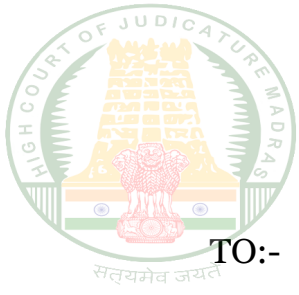
(P.B.BALAJI, J.)

07.04.2025

NCC : Yes/No

Index : Yes/No

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THE HON'BLE CHIEF JUSTICE

AND

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