BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **14.10.2025**

CORAM:

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

W.P.(MD)Nos.574 and 15114 of 2016
and
W.M.P(MD)Nos.462 & 11144 of 2016,
2483 & 2501 of 2025

1.W.P(MD)No.574 of 2016:

M/s.N.S & Co.,
Represented by its Partner S.Vijayakumar ... Petitioner

Vs.

1.The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes Department,
Fort St. George,
Chennai – 600009.

2.The Assistant Commissioner,
Palakkarai – I Assessment Circle,
Tiruchy – 1. ... 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 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 Division bench of the Honble High Court 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, unforceable and of no effect insofar as the petitioner herein is concerned.

2.W.P(MD)No.15114 of 2016:

B.Perianayaki ... Petitioner

Vs.

1.The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes Department,
Fort St. George,
Chennai – 600009.

2.The Commercial Tax Officer (Main),
Pudukottai 2 Assessment Circle,
Pudukottai. ... 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 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 Division bench of the Honble High Court 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, unforceable and of no effect insofar as the petitioner herein is concerned.

In both W.Ps:

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

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

We have heard Mr.S.Karunakar, learned counsel appearing for petitioners and Mr.R.Suresh Kumar, learned Additional Government Pleader appearing for respondents.

2.Writ Petitions have been filed seeking a 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)(g), 301 and 304(a) and (b) of the Constitution of India.

3.Since the provisions of the Act have been upheld by the Supreme Court in *Jindal Stainless Steel and another Vs. State of Haryana and others [(2017) 12 SCC 1]*, no declaration as sought for can be granted. These Writ Petitions are dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

[A.S.M.J.,] & [C.K.J.,]
14.10.2025
(1/2)

NCC :Yes/No
Index :Yes/No
Internet :Yes
ps

To

1.The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes Department,
Fort St. George,
Chennai – 600009.

2.The Assistant Commissioner,
Palakkarai – I Assessment Circle,
Tiruchy – 1.

3.The Commercial Tax Officer (Main),
Pudukottai 2 Assessment Circle,
Pudukottai.

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

ps

W.P.(MD)Nos.574 and 15114 of 2016

14.10.2025
(1/2)