BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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.8923 of 2016
and
WMP(MD) No.7110 of 2016

M/s.K.P.N Auto Wings,
Represented by its Partner,
K.P.N Raajesh,
No.17/7B, Dindigul Road,
Pirattiur,
Trichy – 620 009. ... Petitioner

Vs

1. The State of Tamilnadu,
Rep. by the Secretary to Government,
Commercial Taxes Department,
Fort St. George,
Chennai – 600 009.

2. The Assistant Commissioner(CT),
Srirangam Assessment Circle,
Trichy – 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 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 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, unenforceable and of no effect in so far as the petitioner herein is concerned.

For Petitioner : Mr.S.Karunakar

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

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

Counsel for petitioner states 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 petition 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 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."*

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

3. Writ Petition stands dismissed. There shall be no order as to costs. Consequently, interim application stands closed.

(K.R.SHRIRAM, C.J.) (P.B.BALAJI, J.)

07.04.2025

(2/2)

NCC : Yes/No
Index : Yes/No
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To:-

1. The Secretary to Government,
Commercial Taxes Department,
Fort St. George,
Chennai – 600 009.

2. The Assistant Commissioner(CT),
Srirangam Assessment Circle,
Trichy – 1.

THE HON'BLE CHIEF JUSTICE

AND

P.B.BALAJI, J.

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ORDER IN
WP(MD) No.8923 of 2016
(2/2)

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