



WEB COPY

WP No. 14673 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-01-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 14673 of 2008

M/s.ABT Ltd.,
Rep. by its Chief Executive N.Shanmugasundaram,
No.10/14-15, Kalingarayan Street, Ram Nagar,
Coimbatore-641009.

..Petitioner

Vs

1. State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Taxes & Registration Department,
Fort St.George, Chennai-9.
2. The Special Commissioner & Commissioner of
Commercial Taxes, Chepauk, Chennai-5.
3. The Commercial Tax Officer,
Ram Nagar Assessment Circle, Coimbatore.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the file of the 3rd Respondent in his proceedings in Entry Tax No.0001/1998-99 dated 21.05.2008 quash the same.

For Petitioner:

Ms. M.Priyadharshini
for Ms. R.Hemalatha

For Respondents:

Ms. P.Selvi, Government Advocate



ORDER

At the hearing on 19.12.2025, learned Government Advocate submitted that the matter is covered by an earlier judgment of this Court dated 28.03.2024 in *M/s. Hindustan Motors Limited v. the State of Tamil Nadu and others*, *W.P.No.1656 of 1996 (Hindustan Motors)* and related cases.

2. At today's hearing, learned counsel for the petitioner concurs with the submissions of learned Government Advocate.

3. In *Hindustan Motors*, the Division Bench of this Court disposed of the batch of cases by holding, in relevant part, as under:

“11. The petitioners may apply to the concerned authority for refund of the difference in the excess amount between the entry tax paid and the local sales tax leviable. The authority concerned shall consider the case put forth by the petitioners and take a decision on the application of the petitioners for refund of the amount, preferably within three months from the date the petitioners file the application. ”



The present writ petition is disposed of on the same terms. There will be no order as to costs.

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Index : Yes/No

Internet: Yes/No

Neutral Citation: Yes/No

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To

1. State of Tamil Nadu,
Rep. by its Secretary to Government, Commercial Taxes & Registration
Department, Fort St.George, Chennai-9.
2. The Special Commissioner & Commissioner of Commercial Taxes,
Chepauk, Chennai-5.
3. The Commercial Tax Officer,
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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