



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos. 4431 & 4432 of 2011

and

MP Nos.1 & 1 of 2011

P.Balasubranmaniam

..Petitioner(s) in both WP's

Vs

1. The State of Tamil Nadu,
Rep By The Secretary to Government,
Commercial Taxes And Religious
Endowments Department,
Fort St. George,
Chennai-9.
2. The Commercial Tax Officer,
Chengalput Assessment Circle,
Kancheepuram District.
3. The Regional Transport Officer
Chingleput Division, Chingleput.

..Respondent(s) in both WP's

Prayer in W.P.No.4431 of 2011: Writ Petition filed under Article 226 of the Constitution of India, praying for 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 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 Honourable Court in W.P.15960 of 1996 and batch of cases vide order dt.10.7.2007 following the law declared by the Supreme Court of India in the judgement reported in 145 STC 544 and therefore unenforceable and of no effect in so far as the petitioner herein is concerned and issue such further or other orders.



Prayer in W.P.No.4432 of 2011: Writ Petition filed under Article 226 of the Constitution of India, praying for 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 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 Honourable Court in W.P.No.15960 of 1996 and batch of cases vide order dt.10.7.2007 following the law declared by the Supreme Court of India in the judgement reported in 145 STC 544 and therefore unenforceable and of no effect in so far as the petitioner herein is concerned and issue such further or other orders.

In both W.P's

For Petitioner(s):	M/s.R.Senniappan (Died)
For Respondent(s):	Mrs.S.Anitha, Special Government Pleader for R1 & R3 Mr.C.Harsha Raj, Special Government Pleader for R2

COMMON ORDER

When these matters were listed on 16.10.2025, it was stated that the learned Counsel on record for the petitioner is no more. Therefore, this Court directed the Registry to forthwith intimate the same to the petitioner. Pursuant thereto, the Registry issued notice to the petitioner calling upon him to appear either in person or through his Counsel. However, the said notice was returned with an endorsement 'deceased'.



2. In view of the above, both the Writ Petitions are dismissed as abated. No costs. Consequently, connected miscellaneous petitions are closed.

21-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To:

1. The Secretary to Government,
Commercial Taxes And Religious Endowments Department,
Fort St. George,
Chennai-9.
2. The Commercial Tax Officer,
Chengalput Assessment Circle,
Kancheepuram District.
3. The Regional Transport Officer
Chingleput Division, Chingleput.



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WP Nos. 4431 & 4432 of 2



KRISHNAN RAMASAMY, J.

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