



W.P.(MD)No.3068 of 2016

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 03.03.2026

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
and
THE HONOURABLE MS.JUSTICE R.POORNIMA**

**W.P.(MD)No.3068 of 2016
and
W.M.P.(MD)No.2696 of 2016**

M/s.Sachin Construction,
Rep. by its Partner,
Mr.P.Senthil Pandian,
Having Office At
No.140-C, Alagar Koil Road
Tallakulam,
Madurai - 625 002.

... Petitioner

Vs.

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

2.The Commercial Tax Officer,
Chokkikulam Assessment Circle,
Madurai District.

3.The Regional Transport Officer,
Madurai North,
Madurai District.

... Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court 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 insofar as the petitioner is concerned.

For Petitioner : Mr.Veera Pandian,
For M/s.Vast Law Associates.

For Respondents : Mr.R.Suresh Kumar,
Addl. Government Pleader.

ORDER

(Order of the Court was delivered by G.R.Swaminathan, J.)

Heard both sides.

2.The issue raised in this writ petition is no longer *res integra*. In ***V.Krishnamoorthy Vs. State of Tamil Nadu***, it was held as follows:-

“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



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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.In view of the above, this writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

**(G.R.S. J.,) & (R.P. J.,)
03.03.2026**

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:

- 1.The Secretary,
Commercial Taxes and Religious Endowments Department,
Fort St. George, Chennai - 9.
- 2.The Commercial Tax Officer,
Chokkikulam Assessment Circle,
Madurai District.
- 3.The Regional Transport Officer,
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