

WEB COPY



Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-10-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE S.RAVEEKUMAR

WA No. 1829 of 2001 and CMP No.15050 of 2001



Case QR

CNR:{HCMA010071902001}

M/s.Crescent Auto Repairs and
Services Pvt. Ltd. Rep. By its
Deputy General Manager,
S.Lakshminarayanan

..Appellant(s)

Vs

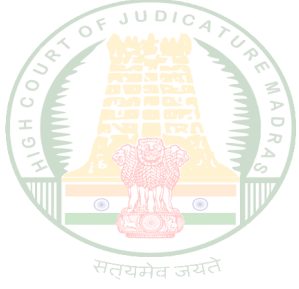
1. State of Tamilnadu represented by
its Secretary, Commercial Taxes Department,
Fort St.George, Chennai-9.
2. Commercial Tax Officer,
Nungambakkam Assessment Circle, Spur Tank
Road, Chennai -31.

..Respondent(s)

Prayer: Appeal filed under Clause 15 of the Letters Patent against the order
of this Court dated 20.06.2001 made in W.P.No.3644 of 2001.

For Petitioner(s): Mr.V.Lokesh Kumar

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Additional Government Pleader



Order

(Order of the Court was made by Dr.Anita Sumanth J.)

WEB COPY This Writ Appeal is filed as against the common order dated 20.06.2001 disposing W.P.Nos.2671 and 3644 of 2001, the former of which was concerned with a plea for declaration challenging the vires of the Tamil Nadu Tax on Entry of Motor Vehicles Act, 1990 (in short 'Entry Tax Act') and the latter challenging G.O.Ms.No.114 dated 15.04.1998.

2. The Writ Petitions have come to be dismissed by order dated 20.06.2001 and the present Writ Appeal is filed assailing only the rejection of the challenge in regard to G.O.Ms.No.114 dated 15.04.1998.

3. When the matter was called on 30.09.2026, there was no appearance for the appellant and hence we had directed the matter to be listed today under the caption 'for dismissal'. Today, Mr.Lokesh Kumar, learned counsel appears for the appellant and reports no instructions.

4. No case is made out for intervention with G.O.Ms.No.114 dated 15.04.1998 and we concur with the findings of the Writ Court that the challenge to the Notification was only on the basis of the statutory provisions which themselves have been upheld under the impugned order.

5. To be noted that, as against the challenge to several other orders where the relief of declaration had been denied/granted, the Supreme Court in *Jindal*



Stainless Steel Ltd. v. State of Haryana (2017 (12) SCC 1) passed a comprehensive order upholding the vires of the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001.

6. By an order dated 25.09.2001 an interim stay of proceedings appear to have been granted on payment of entry tax at the rate of 12%, the difference of 1% to be deposited periodically, and to be retained in a separate account subject to the result of the Writ Appeal.

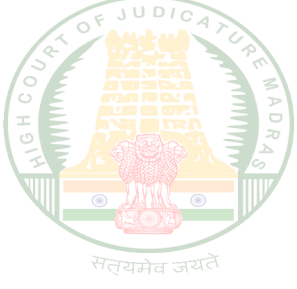
7. We are unaware as to whether there has been any compliance of this order and learned counsel for the appellant has also no instructions in this regard.

8. In the event of any deposit having been made, it is for the appellant to approach the authorities in this regard and the authorities shall consider such representation based on assessments/demands, if any, subsequently made and take a decision accordingly.

9. This Writ Appeal and the connected Miscellaneous Petition are dismissed with the observations as aforesaid. No costs.

(A.S.M.,J.) (S.R.K.,J.)
01-10-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes
sl



DR.ANITA SUMANTH J.

AND

S.RAVEEKUMAR J.

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- To
1. The Secretary to Government, State of Tamil Nadu, Commercial Taxes Department,
Fort St.George, Chennai-9.
 2. The Commercial Tax Officer,
Nungambakkam Assessment Circle, Spur Tank Road, Chennai -31.

WA NO. 1829 OF 2001

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