IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.07.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.21048 of 2015

M/s A.M.Constructions
represented by its Managing Partner
Shri A.Manicavassalou
S.No.356 East Coast Road
Purathoppu, Kottakuppam .. Petitioner

-vs-

The Commercial Tax Officer (Main)
Tindivanam .. Respondent

Petition under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent and quash the impugned order in TIN 33454723841/2012-13 - Entry Tax on Goods Vehicles dated 15.6.2015 and consequently direct the respondent to provide an opportunity of being heard.

For Petitioner :: Mr.N.V.Balaji

For Respondent :: Mr.Manoharan Sundaram
Addl.Government Pleader (Taxes)

ORDER

This writ petition is directed against the impugned order dated 15.6.2015 passed by the Commercial Tax Officer (Main), Tindivanam in TIN No.33454723841/2012-13 on several grounds.

2. Learned counsel for the petitioner submitted that when the petitioner had exported all the vehicles in question to Maldives without using the same in Tamil Nadu, Section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 cannot be made applicable. Adding further, he submitted that in the reply dated 22.5.2015 given to the notice dated 13.4.2015 also, after explaining the case of the petitioner that the aforementioned section cannot be applied, the petitioner has impressed upon the assessing officer to provide an opportunity of personal hearing but, overlooking the same, he has passed the impugned order. On this basis, he sought for interference with the impugned order.

3. Learned Additional Government Pleader (Taxes) for the respondent, heavily relying upon Section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, submitted that once the vehicles have entered into the territory of Tamil Nadu, such goods fall under the mischief of Section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990.

4. But this Court, finding that there is an effective remedy of appeal available to the petitioner as against the impugned order, without going to the merits of the matter, hereby dismisses the writ petition with liberty to the petitioner to approach the appellate authority including the issue of denial of opportunity of personal hearing to the petitioner. Consequently, M.P.No.1 of 2015 is also dismissed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ss

To

The Commercial Tax Officer (Main)
Tindivanam.

+1cc to Mr.N.V.Balaji, Advocate, S.R.No.35785

+4ccs to the Government Pleader, S.R.No.

TS(CO)
EU(28/07/2015)

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