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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 25.04.2019

CORAM

THE HONOURABLE MR. JUSTICE T.S.SIVAGNANAM
AND
THE HONOURABLE MRS.JUSTICE.V.BHAVANI SUBBAROYAN

W.P.Nos.12950, 21655, 35078, 37507 of 2007
533, 19809, 23311, 23851, 24634, 26896, 27432 of 2008
3365, 3456, 4562, 5935, 7104 of 2009
20122, 23495 of 2010

- 1 M/S.IDEAL BEACH RESORT AND IDEAL RIVER VIEW
REP BY ITS PARTNER MR.K. DHARMALINGAM
NO.3 II ST DR.THIRUMURTHY NAGAR
NUNGAMBAKKAM CHENNAI 34.
... PETITIONER IN W.P.NO.12950 OF 2007
- 2 RANJIT PRATAB ... PETITIONER in WP No.21655 of 2007
- 3 M/S. VAISHNOVI INFRASTRUCTU
RE ENGINEERING PVT LTD REP. BY ITS
MANAGING DIRECTOR
RAGHAVA REDDY
GST ROAD NG45,
MADHURANTHAKAM,
KANCHEEPURAM DISTRICT.
... PETITIONER in WP No.35078 of 2007
- 3 M/S. KIRLOSKAR CONSTRUCTIONS
& ENGINEERS LTD (FORMERLY KNOWN AS ABAN
CONSTRUCTION LTD) 113 PANTHEON ROD
EGMORE CHENAI -8.
... PETITIONER in WP No.37507 of 2007
- 4 R.C.PALLANI SHAMY ... PETITIONER in WP No.533 of 2008
- 5 M/S.TRACTOR AND FARM EQUIPMENT LTD
REP BY ITS DIRECTOR AND SECRETARY
MR.P.B.SAMBATH, NO.35 NUNGAMBAKKAM.
... PETITIONER IN WP.NO.19809 OF 2008



6 M/S.LEITNER SHRIRAM MFT. LTD
III FLOOR EGMORE BENEFIT SOCIETY
25 FLOWERS ROAD, EGMORE, CHENNAI-84.
... PETITIONER in WP No.23311 of 2008

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7 MR.MOHAMMED PUTHUKUDI
SON OF ATHU, ... PETITIONER in WP No.23851 of 2008

8 MR.KALANITHI MARAN
CHAIRMAN SUN TV NETWORK LTD
4 NORTON ROAD
MANDAVELI CHENNAI 28.
... PETITIONER in WP No.24634 of 2008

9 M/S.BGR ENERGY SYSTEMS LTD
REP BY ITS MANAGING DIRECTOR
MR.B.G. RAGUPATHY
... PETITIONER in WP No.26896 of 2008

10 A.SAKTHIVEL ... PETITIONER in WP No.27432 of 2008

11 MRS.DEEPTHI THIKKAVARAPU
... PETITIONER in WP No.3365 of 2009

12 MR.ASOKAN THAZHEPURAYIL
... PETITIONER in WP No.3456 of 2009

13 MR.KIRAN BEHIL
... PETITIONER in WP No.4562 of 2009

14 M/S. AGS CINEMAS PVT LTD
NO. 34 THIRUMALAI ROAD
CHENNAI 600017
REP.BY ITS AUTHORITSED SIGNATORY
THRIU R. RANGARAJAN
... PETITIONER in WP No.5935 of 2009

15 N.RAVICHANDRAN ... PETITIONER in WP No.7104 of 2009

16 TVH ENERGY RESOURCES (P) LTD
REP. BY ITS AUTHORISED SIGNATORY
MRS.R.VIDHYA ... PETITIONER in WP No.20122 of 2010

17 M/S.SHRIRAM EPC LTD.
REP BY ITS MG. DIRECTOR MR.T. SHIVARAMAN
REGD.OFF.NO.5 T.V. STREET CHETPUT CHENNAI
31 ADMN.OFF NO.9 VANAGARAM ROAD
AYANAMBAKKAM CHENNAI 95
... PETITIONER in WP No.23495 of 2010



VS

- 1 THE STATE OF TAMILNADU
REP BY THE SECRETARY COMMERCIAL TAXES DEPARTMENT,
CHEPAUK, CHENNAI 5.
... 1ST RESPONDENT IN WP NO.12950 OF 2007
- 2 THE PRINCIPAL COMMISSIONER
AND COMMISSIONER OF COMMERCIAL TAXES,
CHEPAUK, CHENNAI 5.
....2ND RESPONDENT IN W.P.NO.12950 OF 2007
- 3 THE REGISTRATION AUTHORITY
CHENNAI CENTRAL REGIONAL TRANSPORT OFFICE,
AYYANAVARAM, CHENNAI 23.
...3RD RESPONDENT IN W.P.NO.12950/2007,
WP.37507/2007, W.P 19809/2008,
W.P.23495/2010
...2ND RESPONDENT IN W.P.NO.23311 OF 2008
4. THE COMMERCIAL TAX OFFICER,
NO 46 GREAMS ROAD, CHENNAI 6.
...2ND RESPONDENT IN W.P.NO.21655/2007
W.P.19809/2008, W.P.23851/2008,
W.P.3365/2009, W.P.5935/2009,
WP 7104/2009, WP 20122/2010
5. THE REGIONAL TRANSPORT OFFICER,
SOUTH CHENNAI,
CHENNAI. ...3RD RESPONDENT IN W.P.NO.21655/2007,
W.P.24634/2008, W.P.26896/2008,
W.P.NO.3365/2009, W.P.533/2008
6. THE STATE OF TAMILNADU
REP BY ITS SECRETARY HOME (TRANSPORT)
DEPARTMENT FORT ST. GEORGE
CHENNI 600 009.
...1ST RESPONDENT in WP No.35078 of 2007,
W.P.NO.19809/2008,
W.P.NO.23851/2008,
W.P.NO.24634/2008,
W.P.26896/2008, W.P.27432/2008,
W.P.3365/2009, W.P.NO.3456/2009,
W.P.NO.4562 OF 2009



7. THE COMMERCIAL TAX OFFICER,
KANCHEEPURAM.

...2ND RESPONDENT IN W.P.NO.35078 OF 2007

8. THE REGIONAL TRANSPORT OFFICER,
CHENGALPATTU,
KANCHEEPURAM DISTRICT.

... 3RD RESPONDENT IN W.P.NO.35078 OF 2007

9. THE SENIOR MOTOR VEHICLES
INSECTOR, CHENGALPATTU,
KANCHEEUPURAM DISTRICT.

...4TH RESPONDENT IN W.P.NO.35078 OF 2007

10. THE STATE OF TAMILNADU
SECRETARY TO GOVERNMENT,
COMMERCIAL TAXES
AND RELIGIOUS ENDOWMEENTS DEPARTMENT,
FORT ST. GEORGE,
CHENNAI 600 009.

...1ST RESPONDENT IN 37507 OF 2007,
W.P.23495 OF 2010

10.A) THE STATE OF TAMIL NADU REP BY
SECRETARY TO GOVERNMENT, COMMERCIAL TAX DEPARTMENT,
FORT ST. GEORGE,
CHENNAI-9.

...1ST RESPONDENT IN W.P.533/2008 AND
W.P.5935 OF 2009,
W.P.7104/2009
AND W.P.20122/2010,
W.P.21655 OF 2007

11. THE COMMERCIAL TAX OFFICER,
EGMORE II, ASSESSMENT CIRCLE,
TALUK OFFICE BUILDINGS,
SPURTANK ROAD, CHETPUT,
CHENNAI-31.

...2ND RESPONDENT IN W.P.NO.37507 OF 2007

12. THE COMMERCIAL TAX OFFICER,
ALWARPET, ASSESSMENT CIRCLE,
CHENNAI. ...2ND RESPONDENT IN W.P.NO.533/2008,
W.P.4562 OF 2009

13. THE MOTOR VEHICLE INSPECTOR,
CHENNAI CENTRAL, CHENNAI.

...4TH RESPONDENT IN W.P.19809 OF 2008



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14. THE STATE OF TAMIL NADU,
REP BY THE SPECIAL COMMISSIONER, AND
COMMISSIONER OF COMMERCIAL TAXES,
EZHILAGAM, CHEPAUK, CHENNAI-5.
... 1ST RESPONDENT IN W.P.NO.23311/2008

15. THE REGIONAL TRANSPORT OFFICER,
CHENNAI- WEST, CHENNAI.
...3RD RESPONDENT IN W.P.NO.23851/2008,
W.P.NO.3456 OF 2009

15.A) THE REGISTERING AUTHORITY CUM
REGIONAL TRANSPORT OFFICER,
CHENNAI WEST, CHENNAI-78.
...3RD RESPONDENT IN W.P.NO.5935 OF 2009

16. THE MOTOR VEHICLE INSPECTOR,
CHENNAI-WEST, CHENNAI.
...4TH RESPONDENT IN W.P.NO.23851 OF 2008,
W.P.NO.3456 OF 2009

17. THE COMMERCIAL TAX OFFICER,
LAKSHMI NAGAR,
TIRUPPUR.
...2ND RESPONDENT IN W.P.NO.27432 OF 2008

18. THE COMMERCIAL TAX OFFICER,
MANDAVELI CIRCLE, CHENNAI.
...2ND RESPONDENT IN W.P.NO.24634 OF 2008,
W.P.NO.26896 OF 2008

19. THE MOTOR VEHICLE INSPECTOR
CHENNAI SOUTH, CHENNAI-41.
...4TH RESPONDENT IN W.P.NO.26434/2008,
W.P.NO.26896/2008,
W.P.NO.3365 OF 2009

20. THE REGIONAL TRANSPORT OFFICER,
TIRUPUR (NORTH) TIRUPUR.
...3RD RESPONDENT IN W.P.NO.27432/2008

21. THE MOTOR VEHICLE INSPECTOR
TIRUPUR (NORTH) TIRUPUR.
...4TH RESPONDENT IN W.P.27432 OF 2008

22. THE COMMERCIAL TAX OFFICER,
T.NAGAR EAST, CHENNAI.
...2ND RESPONDENT IN W.P.3456 OF 2009



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23. THE REGIONAL TRANSPORT OFFICER,
CHENNAI SOUTH EAST, CHENNAI.
...3RD RESPONDENT IN W.P.NO.4562 OF 2009,
W.P.NO.7104 OF 2009
24. THE MOTOR VEHICLE INSPECTOR
CHENNAI SOUTH EAST, CHENNAI.
...4TH RESPONDENT IN W.P.NO.4562 OF 2009
25. THE REGIONAL TRANSPORT OFFICER,
EAST BASIN BRIDGE, CHENNAI-12.
...3RD RESPONDENT IN W.P.NO.20122/2010
26. THE ASST. COMMISSIONER (CT)
EGMORE ASSESSMENT CIRCLE, TALUK OFFICE
BUILDINGS, SPURTANK ROAD, CHETPUT,
CHENNAI 31.
...2ND RESPONDENT IN W.P.NO.23495 OF 2010
25. THE REGIONAL TRANSPORT OFFICER,
POONAMALLEE.
...4TH RESPONDENT IN W.P.23495 OF 2010

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus

Prayer in WP No.12950 of 2007:

directing the respondents and/or their subordinates to register the Motor vehicle a Nissan X Trail bearing vehicle chasis type JN1TENT30Z0, Chasis No.102655 and engine type YD 22, engine No.263196A imported by the petitioner vide Bill of entry No.737511 dt 12.1.2007/N/H.OOC.No./dt. Officer 23548/18-01-2007/IVE without collecting any Entry tax under the provisions of the Tamilnadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 as it is without authority.

Prayer in WP No.21655 of 2007:

directing the 3rd respondent to register the imported car viz., car Audi (imported) bearing chassis No. WAUZZZ4L 27do98731 without demanding Entry Tax clearance certificate from the second respondent.

Prayer in WP No.35078 of 2007:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners new Audi



Vehicle, bearing Chassis WAUZH74L68D016900 and Engine No. BUG 071341 to be registered and assign new registration mark by the third and fourth respondents.

Prayer in WP No.37507 of 2007:

declaring that section 2(d) section 2(g) and section 3 of the Tamilnadu Tax on Entry of Motor Vehicle into Local Areas Act 1990 as ultra vires Articles 14, 19 (1) (a) 19(1) (g) 301, 304 (a) and 304 (b) of the constitution of India and also not a compensatory or regulatory tax in view of the law laid down by the supreme Court in the case of Jindal stainless steel and another V. State of Haryana and others reported in 145 STC 544 and therefore un-enforceable and of no effect in so far as the petitioner is concerned.

Prayer in WP No.533 of 2008:

directing the respondents not to demand entry tax on the passenger car Audi Q7 TD 1 with chassis No.WAUZK74L38D025975 Engine No.BUG 0754890838207 imported by the petitioner.

Prayer in WP No.19809 of 2008:

forbearing entry tax on the petitioners a new Swift Kon-Tiki 669 Tag Motor home vehicle bearing chassis No.ZFA25000001369701 and Engine No.0701620, to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.23311 of 2008:

directing the second respondent to register under the Motor Vehicles Act, 1988 the imported USED HMV MOBIEL CRANE bearing Chassis No. W09302784EZM02024, Engine No. 4030151302/5101401-3107, without insisting for a No Objection Certificate from the first respondent department for payment of Entry Tax.

Prayer in WP No.23851 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners a New Land Rover car, model. Range Rover 3.6 TDVS vehicle bearing chassis No.SALLMAM238A293987 and Engine No.0326306368DT, to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.24634 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners new



Lamborghini make Murcielago Coupe MY09 Motor Car bearing Chassis No.ZHWBE37S09LA03447 and Engine No.L53703421, to be registered and assign new registration mark by the 3rd and 4th respondents.

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Prayer in WP No.26896 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported New Hummer H3 (RHD) Motor Car bearing Chassis No.ADMDN13E184432426, to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.27432 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported New Jaguar XF 2.7 V6 Diesel Motor Car bearing Chassis No.SAJAC051797R27435 to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.3365 of 2009:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported used Toyota Prado Motor Car bearing chassis No.RZJ 120-0015480 , to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.3456 of 2009:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported used Hummer H2 Motor Car bearing Chassis No. 5GRGN 23 U 03H109654, to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.4562 of 2009:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported new Maserati Granturismo Motor Car bearing Chassis No.ZAMGH45C000039294, from Italy, to be registered and assign new registration mark by the 3rd and 4th respondents.



Prayer in WP No.5935 of 2009:

forbearing the respondents or its subordinates from demanding or collecting Entry Tax in respect of the petitioners Bentley Motors Ltd Car imported with Engin No. BWR 021949 and chassis No.SCBBY53W09C061362 for the purpose of registration with the third respondent.

Prayer in WP No.7104 of 2009:

directing the 3rd respondent, The Regional Transport Officer, South East Chennai to register the Imported Motor Car Model LAND ROVER DISCOVERY, Type Diesel 2009MY 2.7 TDV6 SE 5dr Auto manufactured in United Kingdom, bearing Engine No. SALLAAA 139A503128, in the name of the Petitioner without insisting any entry tax.

Prayer in WP No.20122 of 2010:

directing the 3rd Respondent, The Regional Transport Officer (East), Basin Bridge to register the Imported Motor Car Model RANGE ROVER, Type Diesel 2010MY 3.6 TDV8 VOGUE AUTO, bearing Engine No. SALLMAM23AA325423 manufactured in United Kingdom, in the name of the Petitioner without insisting any entry tax.

Prayer in WP No.23495 of 2010:

declaring that section 2(d), Section 2(g) and Section 3 of the Tamilnadu Tax on entry of motor Vehicles into Local Areas Act, 1990 as ultra vires Articles 14, 19 (1)(a), 19 (1)(g), 301, 304 (a) and 304 (b) of the Constitution of India and also not a compensatory or regulatory tax in view of the law laid down by the Supreme Court in the case of Jindal Stainless Steel and another Vs. State of Haryana and others reported in 145 STC 544 and therefore un-enforceable and of no effect in so far as the petitioner is concerned

For Petitioners

M.Vinayagamurthy	-	W.P.No.12950 of 2007
S.P.Meenakshisundaram	-	W.P.No.21655 of 2007
B.Satheeshsundar	-	W.P.No.35078 of 2007, 23851, 26896 of 2008, 3365, 3456, 4562 of 2009
S.Ramanathan	-	W.P.No.37507 of 2007, 23495 of 2010
T.V.Lakshmanan	-	W.P.No.533 of 2008
V.S.Srikrishnan	-	W.P.No.19809 of 2008, 24634, 27432 of 2008.



B.Raveendran
N.Gopalakrishnan
Aiyar & Dolia

- W.P.No.23311 of 2008
- W.P.No.5935 of 2009
- W.P.No.7104 of 2009, 20122 of 2010

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For Respondents: Mr.R.P.Prathap Singh
Government Advocate for RR1, R3
in W.P.No.12950/2007, 21655/2007
37507/2007, 533108,
23851, 24634 of 2008
for R3 in 5935 of 2009,
7104/2009, 20122/2010
and R2 in W.P.23311/2008,

and RR1, R3 and R4 in
W.P.35078/2007,
19809/2008, 24634/2008,
26896/2008, 27432/2008,
3365/2008, 3456/2008,
4562/2008, 23495/2010

: M/s.G.Dhanamadhiri
Government Advocate(T) in W.P.12950/2007
for R2 in W.P.21655/2007,
W.P.No.35078/2007, W.P.533/2008,
19809/2008, 23851/2008,
W.P.24634/2008, W.P.26896/2008,
WP 27432/2008, WP 3365/2009,
WP 3456/2009, WP 4562/2009,
WP 5935/2009, WP 7104/2009,
WP 20122/2010, WP 23495/10

... RR1 in WP 23311 of 2008

COMMON ORDER

We have heard learned counsel for the writ petitioners and Mr.R.P.Prathap Singh, learned Government Advocate and Mrs.G.Dhanamadhiri, learned Government Advocate (Taxes) for the respondents.

2. The counsel on either side agreed that the issue raised in these writ petitions are squarely covered by the common order passed in W.P.No.32710 of 2005 etc., batch dated 29.01.2019. Following the above decision, the writ petitions are dismissed and it is held that the petitioners are liable to pay entry tax on imported vehicles brought into the State of Tamil Nadu for use or for sale.



3. In the result, the writ petitions stands dismissed. No costs.

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Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

- 1 THE STATE OF TAMILNADU
REP BY THE SECRETARY COMMERCIAL TAXES DEPARTMENT,
CHEPAUK, CHENNAI 5.
- 2 THE PRINCIPAL COMMISSIONER
AND COMMISSIONER OF COMMERCIAL TAXES,
CHEPAUK, CHENNAI 5.
- 3 THE REGISTRATION AUTHORITY
CHENNAI CENTRAL REGIONAL TRANSPORT OFFICE,
AYYANAVARAM, CHENNAI 23.
4. THE COMMERCIAL TAX OFFICER,
NO 46 GREAMS ROAD, CHENNAI 6.
5. THE REGIONAL TRANSPORT OFFICER,
SOUTH CHENNAI,
CHENNAI.
6. THE STATE OF TAMILNADU
REP BY ITS SECRETARY HOME (TRANSPORT)
DEPARTMENT FORT ST. GEORGE
CHENNI 600 009.
7. THE COMMERCIAL TAX OFFICER
KANCHEEPURAM.
8. THE REGIONAL TRANSPORT OFFICER,
CHENGALPATTU,
KANCHEEPURAM DISTRICT.
9. THE SENIOR MOTOR VEHICLES
INSECTOR, CHENGALPATTU,
KANCHEEVRAM DISTRICT.



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10. THE STATE OF TAMILNADU
SECRETARY TO GOVERNMENT,
COMMERCIAL TAXES
AND RELIGIOUS ENDOWMENTS DEPARTMENT,
FORT ST. GEORGE,
CHENNAI 600 009.
11. THE STATE OF TAMIL NADU REP BY
SECRETARY TO GOVERNMENT, COMMERCIAL TAX DEPARTMENT,
FORT ST. GEORGE,
CHENNAI-9.
12. THE COMMERCIAL TAX OFFICER,
EGMORE II, ASSESSMENT CIRCLE,
TALUK OFFICE BUILDINGS,
SPURTANK ROAD, CHETPUT,
CHENNAI-31.
13. THE COMMERCIAL TAX OFFICER,
ALWARPET, ASSESSMENT CIRCLE,
CHENNAI.
14. THE MOTOR VEHICLE INSPECTOR,
CHENNAI CENTRAL, CHENNAI.
15. THE STATE OF TAMIL NADU,
REP BY THE SPECIAL COMMISSIONER, AND
COMMISSIONER OF COMMERCIAL TAXES,
EZHILAGAM, CHEPAUK, CHENNAI-5.
16. THE REGIONAL TRANSPORT OFFICER,
CHENNAI- WEST, CHENNAI.
17. THE REGISTERING AUTHORITY CUM
REGIONAL TRANSPORT OFFICER,
CHENNAI WEST, CHENNAI-78.
18. THE MOTOR VEHICLE INSPECTOR,
CHENNAI-WEST, CHENNAI.
19. THE COMMERCIAL TAX OFFICER,
LAKSHMI NAGAR,
TIRUPPUR.
20. THE COMMERCIAL TAX OFFICER,
MANDAVELI CIRCLE, CHENNAI.
21. THE MOTOR VEHICLE INSPECTOR
CHENNAI SOUTH, CHENNAI-41.



22. THE REGIONAL TRANSPORT OFFICER,
TIRUPUR (NORTH) TIRUPUR.

23. THE MOTOR VEHICLE INSPECTOR
TIRUPUR (NORTH) TIRUPUR.

24. THE COMMERCIAL TAX OFFICER,
T.NAGAR EAST, CHENNAI.

25. THE REGIONAL TRANSPORT OFFICER,
CHENNAI SOUTH EAST, CHENNAI.

26. THE MOTOR VEHICLE INSPECTOR
CHENNAI SOUTH EAST, CHENNAI.

27. THE REGIONAL TRANSPORT OFFICER,
EAST BASIN BRIDGE, CHENNAI-12.

28. THE ASST. COMMISSIONER (CT)
EGMORE ASSESSMENT CIRCLE, TALUK OFFICE
BUILDINGS, SPURTANK ROAD, CHETPUT,
CHENNAI 31.

29. THE REGIONAL TRANSPORT OFFICER,
POONAMALLEE.

+1cc to the Special Government Pleader S.40841, 40824, 40825,
40826, 40827 to 40830, 40831, 40832 to 40840

+1cc to the Government Pleader Sr.41261

+2cc to Mr.S.Ramanathan, Advocate Sr.40240, 40239

+2cc to M/s.Aiyar & Dolia, Advocate Sr.40748, 40749

W.P.Nos.12950, 21655, 35078, 37507 of 2007
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