

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2018

CORAM:

THE HONOURABLE MR. JUSTICE D.KRISHNAKUMAR

W.P.No.4056 of 2011
and M.P.No.1 of 2011

J.Harris Jayaraj

.. Petitioner

Vs.

1. The State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Tax Dept.,
Fort St.George, Chennai - 600 009.

2. The Commercial Tax Officer,
Greams Road, Chennai - 600 006.

3. The Registering Authority-cum
Regional Transport Officer,
Chennai-West, K.K.Nagar,
Chennai - 600 078.

.. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus to direct the third respondent-the Regional Transport Officer, Chennai West, K.K.Nagar, Chennai - 600 078 to register the Maserati Grantrismo S Couple Automatice, Grigio Touring/Rosso Corallo Leather Car bearing Chassis No.ZAMKL45C000053661, Engine No.162320 imported from Italy in the name of the petitioner without insisting upon payment of Entry Tax.

For Petitioner : Mr.C.T.Prabhakar

For 1st & 2nd

Respondents : Mr.Mohammed Shaffiq

Special Government Pleader (T)

For 3rd Respondent : Mr.Zakkir Hussain

O R D E R

The present Writ Petition has been filed for issuance of Writ of Mandamus to direct the third respondent-Regional Transport Officer, Chennai West, K.K.Nagar, Chennai - 600 078, to register the Maserati Grantrismo S Couple Automatice, Grigio Touring/Rosso Corallo Leather Car bearing Chassis

No.ZAMKL45C000053661, Engine No.162320 imported from Italy in the name of the petitioner without insisting upon payment of Entry Tax.

2. The learned Government Pleader has relied upon the decision of the Hon'ble Supreme Court in the case of State of Kerala and Ors. Vs. Fr. William Fernandez and Ors., reported in 2017 (12) SCALE 463, wherein, the relevant provisions of the Entry Tax Act passed by the Government of Orissa, Bihar and Kerala was upheld by the Hon'ble Supreme Court.

3. Apart from that, on a perusal of the prayer in the Writ Petition, such prayer cannot be granted in view of the Section 3 of the Entry Tax Act and the Motor Vehicles Act. Therefore, the Writ Petition is liable to be dismissed.

4. In the result, this Writ Petition is dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

1. The State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Tax Dept.,
Fort St.George, Chennai - 600 009.

2. The Commercial Tax Officer,
Greams Road, Chennai - 600 006.

3. The Registering Authority-cum
Regional Transport Officer,
Chennai-West, K.K.Nagar,
Chennai - 600 078.

+1 cc to The Government Pleader, Sr.No.79949

+1 cc to The Special Government Pleader(Taxes) Sr.No.79702

+1 cc to Mr.C.T.Prabhakar, Advocate Sr.No.79476

W.P.No.4056 of 2011
and M.P.No.1 of 2011

RJI (CO)
CSL/12.12.2018