

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.07.2018

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.9592 of 2010

and

MP.No.1 of 2010

Sri Shanmuga Timbers,
Rep.by the Proprietor,
D.No.35, Sreerangapalayam Road,
Kumarasamipatti, Salem - 636 007. Petitioner

Vs.

1. The State of Tamil Nadu,
Rep. by the Secretary,
Dept. of Commercial Taxes,
Fort St.George, Chennai - 9.
2. The Assistant Commissioner (CT),
Salem Town North, Second Floor,
Vaniga Valagam, Near Old Bus stand,
Salem - 1.
3. The Regional Transport Officer,
Kandampatty By Pass Road,
Salem - 10. Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus call for the records of the second respondent in Roc.438/2010/A4 dated 12.4.2010 and quash the same as unconstitutional, without authority of law and consequently direct the second respondent to refund the entry tax if any collected ad direct the third respondent to register the hydraulic mobile crane purchased with Chassis No - 13597 23822 and engine number S 433 - A 18817.

For Petitioner	: Mr.S.Sivanandam
For R1 to R3	: Mr.M.Hariharan, AGP

O R D E R

The present writ petition has been filed to quash the communication dated 12.04.2010 sent by the second respondent, thereby rejecting the claim of the petitioner seeking exemption from payment of Entry Tax. A consequential direction has also been sought for by the petitioner to the respondents 2 and 3 to refund the entry tax, if any collected and register the hydraulic mobile crane bearing Chassis No.1359723822 and Engine No.S433 - A18817 respectively.

2.However, when the matter was taken up for consideration, the learned counsel for the petitioner, on instructions, submitted that it would suffice, if the petitioner is given liberty to approach the authority concerned with a fresh representation to get their property in question registered, for which, the learned Additional Government Pleader appearing for the respondents has no serious objection.

3.Granted such liberty to the petitioner, this writ petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

rk/av

To

1. The State of Tamil Nadu,
Rep. by the Secretary,
Dept. of Commercial Taxes,
Fort St.George, Chennai - 9.
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Vaniga Valagam, Near Old Bus stand,
Salem - 1.

3. The Regional Transport Officer,
Kandampatty By Pass Road,
Salem - 10.

+1cc to Mr.S.SIVANANDAM, Advocate, S.R.No. 49835

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AK (CO)
TR(14/08/2018)



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