

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.1007 of 2011
and
M.P.No.1 of 2011

Nelcast Limited,
159, T.T.K. Road,
Alwarpet, Chennai - 18.

...Petitioner

Vs

1. The State of Tamilnadu
Represented by its Secretary,
Commercial Tax Department,
Fort St.George,
Chennai - 600009.
2. Assistant Commissioner of
Commercial Taxes,
Mylapore Assessment Circle,
46, P.S.Kumarasamy Raja Salai,
Chennai - 28.
3. The Registering Authority-cum-
Regional Transport Officer,
Chennai-South,
Thiruvanmiyur, Chennai - 41.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 3rd respondent herein to register the petitioner's Rolls Royce Car bearing Chasis Number SCA664S05BUG15181 and Engine No.90224865 in the name of the petitioner without insisting upon payment of Entry tax.

For Petitioner : Mr.K.Hariharan

For Respondents: Mrs.Dhanamadhri, GA
for R1 & R2

Mrs.A.Sri Jayanthi, Spl. GP
for R3

ORDER

The proposition of entry tax leviable on vehicles imported from abroad was subject to challenge in various writ petitions and has ultimately been upheld by the Hon'ble Supreme Court of India. Following the proposition, a Division Bench of this Court in a batch of writ petitions in W.P.No.32710 of 2005, etc., dated 29.01.2019, had also dismissed the Writ petitions holding that the importers are liable to pay entry tax on the vehicles imported from abroad and brought into the State of Tamil Nadu for use or for sale.

2. In view of the same, the prayer sought for in the present writ petition cannot be considered. Hence, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

hvk

To

1. The Secretary,
Commercial Taxes Department,
Fort St.George,
Chennai - 600009.
2. Assistant Commissioner of
Commercial Taxes,
Mylapore Assessment Circle,
46, P.S.Kumarasamy Raja Salai,
Chennai - 28.
3. The Registering Authority-cum-
Regional Transport Officer,
Chennai-South,
Thiruvannamiyur, Chennai - 41.

+1 cc to The Special Government Pleader, Sr.No. 49032

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CSL/11.07.2019