

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.10316 of 2012

and

M.P.No.1 of 2012

M/s.Ocean Interiors Limited,
MF-1, Industrial Estate,
CIPET Hostel Road, Guindy,
Chennai - 600032.

...Petitioner

Vs

1. The State of Tamilnadu
Represented by its Secretary,
Home (Transport) Department,
Fort St.George,
Chennai - 600009.
2. The Assistant Commissioner (CT),
Guindy Assessment Circle,
Chennai.
3. The Regional Transport Officer,
Chennai West, Chennai.
4. The Motor Vehicle Inspector,
Chennai West, Chennai.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioner's imported new Rolls Royce Ghost Motor Vehicle bearing Chasis Number SCA664LOOUH22605 and Engine Number 90440171 to be registered and assign new registration mark by the 3rd and 4th respondents.

For Petitioner : Mr.V.S.Sri Krishnan

For Respondents: Mr.A.Zakir Hussain, GA
for R1, R3 & R4

Mr.Haribabu, AGP
for R2

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(CO)

//True copy//

Sub Assistant Registrar

hvk

To

1. The Secretary,
Home (Transport) Department,
Fort St.George,
Chennai - 600009.
2. The Assistant Commissioner (CT),
Guindy Assessment Circle,
Chennai.
3. The Regional Transport Officer,
Chennai West, Chennai.
4. The Motor Vehicle Inspector,
Chennai West, Chennai.

+1cc to Government Pleader SR.No.48097

W.P.No.10316 of 2012
and
M.P.No.1 of 2012

CP(CO)
GMY(02/08/2019)