



IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 13.06.2019

CORAM:

WEB COPY

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.Nos.1246 of 2011, 25050 to 25053 of 2012 & 2659 of 2013

Miss. N.Mrinalini

...Petitioner
in WP.No 1246 of 2011

M/s.CEEBROS Hotel Private Ltd.,
Rep. by its Director,
Mr.S.Vasudevan,
Chennai.

... Petitioner
in WP.No.25050/2012

APA Hotels Pvt. Ltd.,
Rep. By its Group Finance Controller,
Mr.S.Prabakar,
Chennai - 600 017.

... Petitioners in
WP Nos. 25051/2012, 25052/2012

SAS Hotels and Enterprises Ltd.,
Rep. by its Group Finance Controller,
Mr.S.Prabakar,
Chennai - 600 017

... Petitioner
in WP.No.25053/2012

Jindrich Marshal Amaldas

... Petitioner
in WP.No.2659/2013

Vs

1. The State of Tamilnadu
Rep. by its Secretary,
Commercial Taxes Department,
Fort St.George, Chennai - 600009.

2. The Commercial Tax Officer,
Greams Road, Chennai - 600006.

3. The Registering Authority-cum-
Regional Transport Officer,
Chennai Central,
Chennai - 600023.

...Respondents in WP.No.1246/2011



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1.The State of Tamil Nadu,
Rep. by its Secretary,
Home (Transport) Department,
Fort St.George, Chennai - 600 009. ..

Ist Respondent in WP.Nos.
25050, 25051, 25052,
25053/2012, 2659/2013

2.The Assistant Commissioner(CT)
Mandaveli Assessment Circle,
Chennai.

.. Respondents 2 to 4
in WP.No.25050 / 2012.

3.The Regional Transport Officer,
South East,
Chennai -28.

4.The Motor Vehicle Inspector,
South East,
Chennai - 28.

The Assistant Commissioner (CT)
T.Nagar - South Assessment Circle,
Chennai

.... Respondents 2 to 4
in 2 to 4 in WPs. 25051,
25052, 25053/2012.

The Regional Transport Officer,
K.K.Nagar West,
Chennai.

The Motor Vehicle Inspector,
K.K.Nagar West,
Chennai.

The Assistant Commissioner(CT)
Thiruvanniyur Assessment Circle,
Chennai -600 041.

... Respondents 2 to 4
in WP.No.2659 /2013

The Regional Transport Officer,
Chennai South,
Chennai - 600 041.

The Motor Vehicle Inspector
Chennai South,
Chennai - 600 041.



Prayer in WP 1246 of 2011:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, forbearing the respondents herein from demanding or collecting entry tax in respect of the petitioner's new Motor Vehicle of old Mercedes Benz Car with Engine No.12192120019534 and Chassis No.12104020019450 of 1991 imported from United Kingdom to India for the purpose of assignment of new registration mark for the said vehicle.

Prayer in WP 25050 of 2012:

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Mandamus, forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioner's imported new Mercedes Benz Motor Car bearing Chassis No.WDC 1660232A089714 and Engine No.64282641302350, to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP 25051 of 2012:

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Mandamus, forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioner's new Innova Motor Vehicle, bearing Chassis No.MBJ 11JV 40073587390812 and Engine No.2KDU 116664, to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP 25052 of 2012:

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Mandamus, forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioner's new Innova Motor Vehicle, bearing Chassis No.MBJ 11JV 40073587720812 and Engine No.2KDU 116502, to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP 25053 of 2012:

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Mandamus, forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioner's new Innova Motor Vehicle, bearing Chassis No.MBJ 11JV 40073587760812 and Engine No.2KDU 116451, to be registered and assign new registration mark by the 3rd and 4th respondents.



Prayer in WP 2659 of 2013:

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Mandamus, forbearing the respondents and their subordinates from demanding or collecting entry tax on the used Harley Davidson Motor Cycle XR1200 bearing Chassis No.1 HD 1 LA6189K456927 to be registered and assign new registration mark by the 3rd and 4th respondents.

For Petitioner : Mr.S.Govindraman (in WP.No.1246/2011)
Mr.V.S.Srikrishnan (in WPs.25050 to
25053/2012, 2659/2013)

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

Mrs.A.Sri Jayanthi, Spl. GP
for R3 in WP.No.1246/2011

R3 & R4 (in WP.25050 to 25053/2012,
2659/2013)

COMMON 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 petitions cannot be considered. Hence, the writ petitions are dismissed. No costs.

Sd/-
Assistant Registrar (CS VI)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary,
Commercial Taxes Department,
Fort St.George, Chennai - 600009.



2. The Commercial Tax Officer,
Greams Road, Chennai - 600006.

3. The Registering Authority-cum-
Regional Transport Officer,
Chennai Central,
Chennai - 600023.

4. The Secretary to Government,
Government of Tamil Nadu,
Home (Transport) Department,
Fort St.George, Chennai -9.

5. The Assistant Commissioner(CT)
Mandaveli Assessment Circle,
Chennai.

6. The Regional Transport Officer,
South East, Chennai-28.

7. The Motor Vehicle Inspector,
South East, Chennai - 28.

8. The Assistant Commissioner(CT)
T.Nagar - South Assessment Circle,
Chennai.

9. The Regional Transport Officer,
K.K.Nagar West, Chennai.

10.The Motor Vehicle Inspector,
K.K.Nagar West, Chennai.

11.The Assistant Commissioner (CT),
Thiruvannamiyur Assessment Circle,
Chennai-41.

12.The Regional Transport officer,
Chennai South, Chennai-600 041.

13.The Motor Vehicle Inspector,
Chennai South, Chennai - 41.

+1cc to the Government Pleader, S.R.No.49036

+1cc to the Spl. Government Pleader, S.R.No.49145

W.P.Nos.1246 of 2011, 25050
to 25053 of 2012 & 2659 of 2013

PA(CO)
RRS(14/08/2019)