

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.12664 of 2011

&

W.M.P.No.4696 of 2017

and

M.P.No.1 of 2011

Appaswamy Real Estates Ltd.,
Represented by its
Group Finance Controller
Mr.S.Prabakar
3, Mangesh Street,
T.Nagar, Chennai - 600 017.

....Petitioner

Vs

1. The State of Tamilnadu
Rep. by its Secretary,
Home (Transport) Department,
Fort St.George,
Chennai - 600 009.
2. The Assistant Commissioner (CT),
T.Nagar - South Assessment Circle,
Chennai.
3. The Regional Transport Officer,
K.K. Nagar West, Chennai.
4. The Motor Vehicle Inspector,
K.K. Nagar 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 Bentley Motor Car bearing Chassis No. SCBFE63W6CC071367, to be registered and assign new registration mark by the 3rd and 4th respondents.

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For Petitioner : Mr.V.S.SriKrishnan

For Respondents : Mr.A.Zakir Hussain,
Government Advocate
for R1, R3 and R4

: Mr.V.Haribabu,
Additional Government Pleader
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. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

vum

To

1. The Secretary,
The State of Tamilnadu,
Home (Transport) Department,
Fort St.George,
Chennai - 600 009.
2. The Assistant Commissioner (CT),
T.Nagar - South Assessment Circle,
Chennai.

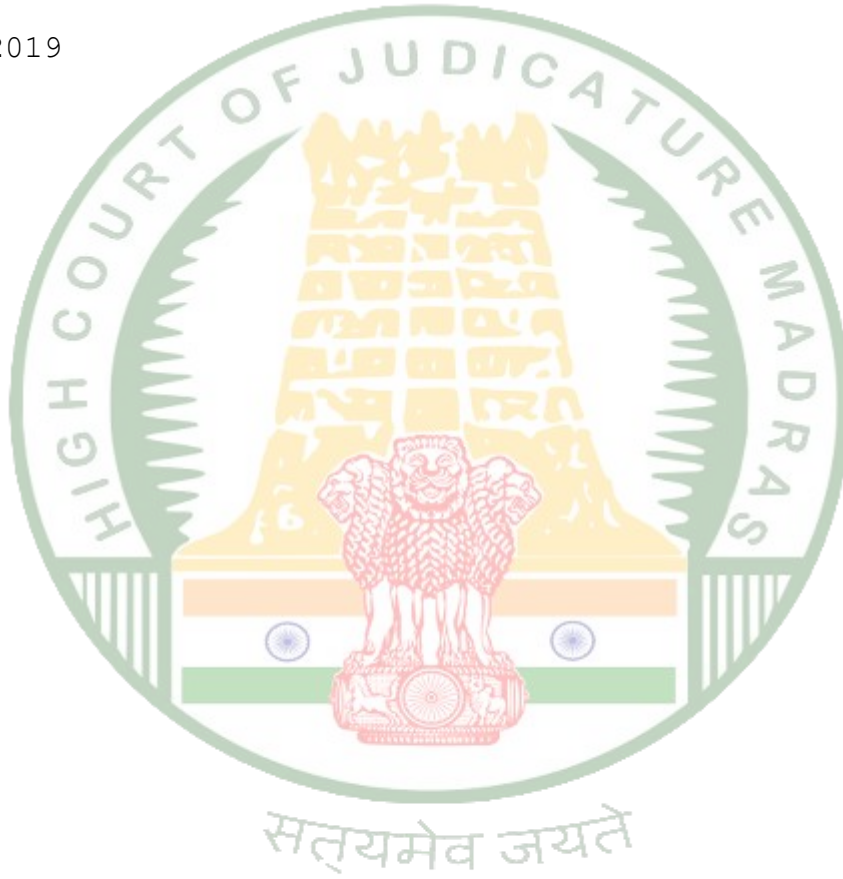
3. The Regional Transport Officer,
K.K.Nagar West, Chennai.

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

+1cc to the Government Pleader, S.R.No.50150

W.P.No.12664 of 2011 &
W.M.P.No.4696 of 2017
and M.P.No.1 of 2011

BS (CO)
CS/25/07/2019



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