

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 17.06.2019

CORAM:
THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.14805 of 2011
and
M.P.No.1 of 2011

S.Priyadarshan

...Petitioner

Vs

1. The State of Tamilnadu
Rep. by its Secretary to Government,
Commercial Tax Department,
Fort St.George, Chennai - 9.
2. The Commercial Tax Officer (East)
Greems Road, Chennai - 600 006.
3. The Registering Authority - Cum
Regional Transport Officer,
Chennai-South,
Chennai.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the third Respondent/ the Regional Transport Officer, Regional Transport Office, Chennai South, Chennai 600 034 not to insist upon payment of Entry Tax and at the time of registering the BENTLY Continental Flying Spur, Silver Gray Colour Car bearing Chassis No.SCBBE53W5CC071059, Engine No.CKH 004785 imported from United Kingdom the name of the petitioner without insisting upon payment of Entry tax.

For Petitioner : Mr.C.T.Prabhakar

For Respondents : Mr.V.Haribabu, AGP
for R1 and R2

: Mr.A.Zakir Hussain, GA
for R3

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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 petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vum

To

1. The Secretary to Government,
The State of Tamilnadu,
Commercial Tax Department,
Fort St.George, Chennai - 9.
2. The Commercial Tax Officer (East)
Greams Road, Chennai - 600 006.
3. The Registering Authority - Cum
Regional Transport Officer,
Chennai-South,
Chennai.

+1cc to the Spl. Government Pleader (Taxes), S.R.No.50038

W.P.No.14805 of 2011
and M.P.No.1 of 2011

EV(CO)

RRS (10/07/2019)

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