

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.15184 of 2011  
and  
M.P.No.1 of 2011

GRT Hotels and Resorts Private Limited,  
Rep. by its Chief Executive Officer  
T.Natarajan,  
having registered office at  
No.136, (old No.104), Usman Road,  
T.Nagar, Chennai - 600017. ....Petitioner

Vs

1. The State of Tamilnadu  
Rep. by the Special Commissioner &  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk,  
Chennai - 600005.
2. The State of Tamilnadu  
Represented by its Secretary,  
Home (Transport) Department,  
Fort St.George, Chennai - 600009.
3. Assistant Commissioner of  
Commercial Taxes,  
T.Nagar-South Assessment Circle,  
Chennai - 600017.
4. The Regional Transport Officer,  
K.K.Nagar West,  
Chennai - 600078.
5. The Motor Vehicles Inspector,  
K.K.Nagar West,  
Chennai - 600078.

...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 vehicle imported by the petitioner being the Audi Q7 3.0 TDI Quattro Automatic car, bearing Chasis Number WAUZDB4L1BD033335 - Engine No.CJG 015328 and consequently direct the 4th and 5th respondents to register under the Motor Vehicles Act, 1988 the imported car being Audi Q7 3.0 TDI Quattro Automatic car, bearing Chasis Number WAUZDB4L1BD033335 - Engine No.CJG 015328, without insisting on a 'No Objection Certificate' from the respondent department for payment of Entry Tax.

For Petitioner : Mr.V.G.Suresh Kumar

For Respondents: Mr.Mohammed Shaffiq, Spl. GP  
for R1 & R3

Mrs.A.Sri Jayanthi, Spl. GP  
for R2, R4 & R5

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 Special Commissioner &  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk,  
Chennai - 600005.

2. The Secretary,  
Home (Transport) Department,  
Fort St.George,  
Chennai - 600009.
3. Assistant Commissioner of  
Commercial Taxes,  
T.Nagar-South Assessment Circle,  
Chennai - 600017.
4. The Regional Transport Officer,  
K.K.Nagar West,  
Chennai - 600078.
5. The Motor Vehicles Inspector,  
K.K.Nagar West,  
Chennai - 600078.

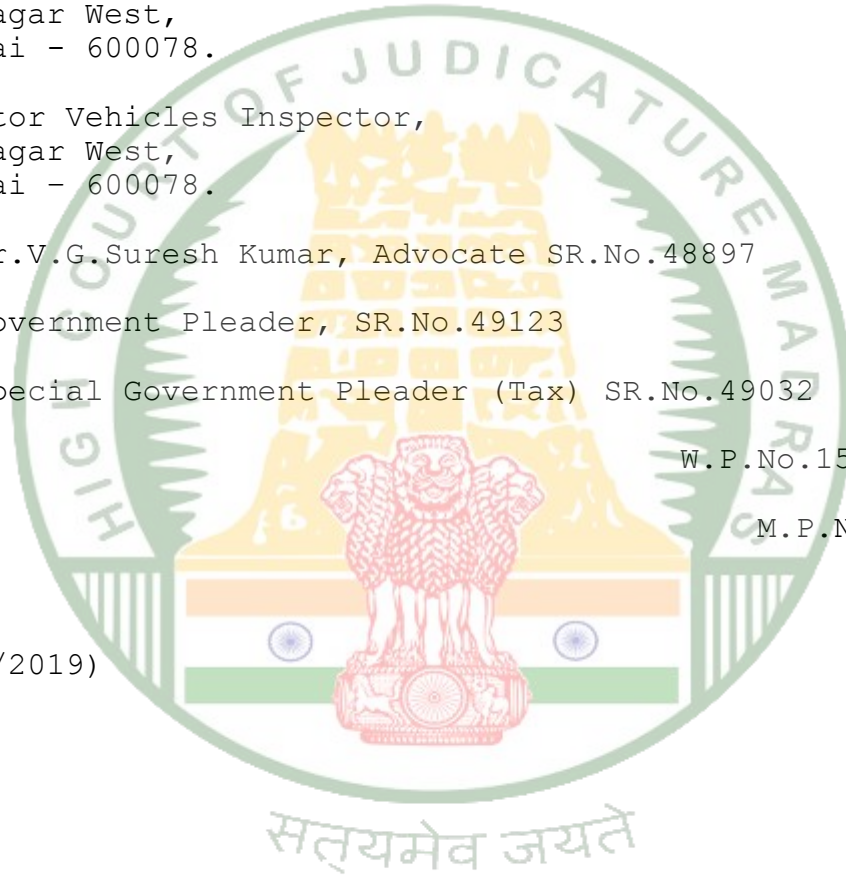
+1cc to Mr.V.G.Suresh Kumar, Advocate SR.No.48897

+1cc to Government Pleader, SR.No.49123

+1cc to Special Government Pleader (Tax) SR.No.49032

W.P.No.15184 of 2011  
and  
M.P.No.1 of 2011

PP(CO)  
GMY(05/07/2019)



WEB COPY