

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.09.2019

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.No.17067 of 2011
& MP.No.1 of 2011

PPN Holdings Pvt Ltd
3rd Floor-Jhaver Plaza
1A Nungambakkam High Road
Chennai-600034

...Petitioner

Vs.

1.State of Tamil Nadu,
Rep by the Secretary to Government,
Home Department,
Secretariat, Fort.St.George,
Chennai-600009

2.The Commercial Tax Officer,
Greens Road, Chennai.

3.The Regional Transport Officer
Chennai Central,
Ayanvaram, Chennai-600023

4.The Motor Vehicle inspector,
Chennai Central
Ayanvaram, Chennai-600023

...Respondents

Prayer:- Writ Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, forbearing the respondents their officer, employees, subordinates or any other person(s) claiming or acting under them from demanding or collecting Entry Tax on the petitioner's new Rolls Royce Ghost (FK42, RHD) Petrol UK Engine No.90174942, Chassis No.SCA664S06BUH15352, from United Kingdom, to be registered and assigned new Registration mark by the third and the fourth respondent.

For Petitioner : Mr.R.Parthasarthy

For Respondent : Mr.M.Hariharan
Additional Government Pleader

O R D E R

The petitioner seeks a mandamus forbearing the respondents from demanding or collecting entry tax as demanded on a new Rolls Royce Ghost (FK42, RHD) Petrol UK Engine No. 90174942, Chassis No.SCA664S06BUH15352, (in short 'vehicle in question'), and a direction to the registering authority to register the car and assign registration mark.

2. Though styled as a mandamus, the petitioner has in effect sought a declaration to the effect that the Tamil Nadu Tax on Entry of Goods Into Local Areas Tax Act, 2001 would not apply in regard to the transaction of import of the vehicle in question.

3. This issue has in fact been decided by the Supreme Court in the case of State of Kerala and Others Vs. Fr. William Fernandez and Others [17 SCC Online SC 1291], followed subsequently by a Division Bench of this Court in the case of V.Krishna Murthy & Others Vs. State of Tamil Nadu & others dated 29.01.2019 confirming the position that the provisions of the Tamil Nadu Tax on Entry of Goods Into Local Areas Tax Act, 2001 would apply in cases of vehicles imported into the State of Tamil Nadu.

4. In the light of the same, there is no merit in the writ petition and the same is dismissed. Consequently, connected miscellaneous petition is closed. No costs.

ska

Sd/-
Assistant Registrar (CS III)

//True Copy//

Sub Assistant Registrar

To

1.State of Tamil Nadu,
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Chennai-600009

2.The Commercial Tax Officer,
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3.The Regional Transport Officer
Chennai Central, Ayanvaram
Chennai-600023

4.The Motor Vehicle inspector,
Chennai Central
Ayanvaram,
Chennai-600023

+1cc to the Special Govt.Pleader, Vide Sr.No.78988

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Kak(04/11/2019)



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