

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.25572 of 2001

Korumulla Nageswara Rao
Rep. by his Power of Attorney Agent
Sayyad Hussain Madar

...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,
No.46, Greams Road,
Chennai - 600006.
3. The Registering Authority,
Chennai (Central),
Spur Tank Road,
Chetput, Chennai - 600031.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records related to the proceedings dated 07.12.2001 Endt.N Dis No.101236/03/01 on the file of the 3rd respondents and quash the same.

For Petitioner : Mr.C.Kathiravan

For Respondents : Mrs.Dhanamadri, GA
for R1 & R2
No Appearance
for R3

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.

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

hvk

To

1. The Secretary to Government,
Commercial Tax Department,
Fort St.George, Chennai-9.
2. The Commercial Tax Officer,
No.46, Greams Road,
Chennai - 600006.
3. The Registering Authority,
Chennai (Central),
Spur Tank Road,
Chetput, Chennai - 600031.

+1 cc to the Special Government Pleader, S.R.No.52488

SPD(CO)
SSM(25/07/2019).

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