

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.1755 of 2013
and M.P.No.1 of 2013

M/s.VGN Homes Private Ltd.,
Rep. by its Managing Director,
Mr.V.N.Devadoss,
VGN Colosseum,
No.333, Poonamalee High Road,
Aminjikarai, Chennai 600 029.

...Petitioner

Vs

1. The State of Tamilnadu
Rep. by its Secretary to Government,
Commercial Tax Department,
Fort St.George,
Chennai - 600 009.
2. The Commercial Tax Officer (Central),
Greams Road,
Chennai- 600 006.
3. The Registering Authority - cum
Regional Transport Officer,
Chennai-North West, Anna Nagar,
Chennai - 600 040.

...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, Chennai North West, Anna Nagar, Chennai 600 040 to register the Rolls Royce Phantom SWB, Platinum Car bearing Chassis No.SCA681S03DUH23548, Engine No.90030384 in the name of the Petitioner's without insisting upon payment of Entry Tax.

For Petitioner : Mr.C.T.Prabhakar

For Respondents : Mrs.Dhanamadhri
Government Advocate
for R1 and R2

: Mr.A.Zakir Hussain
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. Consequently, connected miscellaneous petition is closed.

vum

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Secretary to Government
State of Tamilnadu
Commercial Tax Department,
Fort St.George,
Chennai - 600 009.
2. The Commercial Tax Officer (Central),
Greams Road,
Chennai- 600 006.
3. The Registering Authority - cum
Regional Transport Officer,
Chennai-North West, Anna Nagar,
Chennai - 600 040.

+1cc to the Govt.Pleader, Vide Sr.No.51189

+1cc to the Spl. Govt.Pleader (Taxes),Vide Sr.No.51332

W.P.No.1755 of 2013
and M.P.No.1 of 2013

Kak(02/08/2019)