

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.17983 of 2010
and
M.P.No.1 of 2010

Ashwin Thomandram Suresh

...Petitioner

Vs

1. The State of Tamilnadu
Rep. by its Secretary to Government,
Commercial Tax Department,
Fort St.George,
Chennai - 9.
2. The Assistant Commissioner,
Kilpauk Assessment Circle - I,
Saurashtra Nagar,
Choolaimedu, Chennai - 600098.
3. The Regional Transport Officer,
Chennai Central, Ayanavaram,
Chennai - 600023.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondents not to demand entry tax on the passenger car Bentley Continental Fly with Chassis No.SCBBY53WAC064901, Engine No.BWR 025322, Saloon White Colour imported by the petitioner.

For Petitioner : Mr.T.V.Lakshmanan

For Respondents : Mr.A.Zakir Hussain, GA

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 IV)

//True Copy//

Sub Assistant Registrar

hvk

To

1. The Secretary,
Commercial Tax Department,
Fort St.George,
Chennai - 9.
2. The Assistant Commissioner,
Kilpauk Assessment Circle - I,
Saurashtra Nagar,
Choolaimedu, Chennai - 600098.
3. The Regional Transport Officer,
Chennai Central, Ayanavaram,
Chennai - 600023.

+1cc to the Special Government Pleader, S.R.No.60888

+1cc to the Government Pleader, S.R.No.60683

W.P.No.17983 of 2010

and

M.P.No.1 of 2010

SPD(CO)
CS/12/09/2019

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