IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2019

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

W.P.Nos.32710 of 2005,
10982,19035, 19933, 19934 of 2001
125, 31822, 41040 of 2002
10631, 29244, 30341, 31322 of 2003

1677, 10948, 17732, 5771, 5772, 5773, 7692, 12715,
13962, 14799, 15761, 23731, 24052, 25254, 30179 of 2004

198, 249, 577, 929, 9141, 9164, 10762, 12220, 13615,
13616, 13695, 14868, 14939, 18275, 19255, 20357,
21619, 22131, 22329, 25016, 26415, 27053, 30626,
34100, 37468, 39243, 40873 of 2005,

864, 1924, 2136, 2137, 2683, 2786, 5151, 5421, 5583,
5584, 5770, 6611, 6612, 6613, 6614, 7159, 7162, 7543,
9550, 13457, 18000, 18385, 22398, 22407, 24584,
24963, 27088, 31902, 46381, 42481, 46481 of 2006

1377, 3935, 6484, 13078, 13079, 19071, 19072, 19073,
19884, 22745, 24489, 26216, 26217, 26218, 26219, 27118, 27699,
27700, 27701, 29063, 29000, 29217, 29218, 29219, 31279, 31343,
31344, 31345, 31346, 33525, 33693, 33694, 36043, 36044, 36306,
36461, 36760, 37161, 37230 of 2007

1785, 1981, 1982, 4238, 8737, 11146, 11924, 11925, 12137, 12138,
12715, 14633, 15296, 15297, 15682, 15747, 16160, 16164 of 2008

5847 of 2010, 10126 of 2011, 16973,
29772 of 2012, 17843 of 2014

W.A.Nos.2192 of 2001, 1600, 1615 of 2006
and Connected Miscellaneous Petitions

1 V.KRISHNAMURTHY ... PETITIONER in WP No.32710 of 2005

1 THANGARASU MARIMUTHU ... PETITIONER in WP No.10982 of 2001

1 K.SUBRAMANIAN ... PETITIONER in WP No.19035 of 2001

1 THE M.D.K.D.MADAN ... PETITIONER in WP No.19933 of 2001
OSA SHIPPING P LTD
CHENNAI.1

1 T.T.KRISHNAMACHARI & CO ..PETITIONER in WP No.19934 of 2001
MANAGING PARTNER T.T.K. & CO.
CHENNAI.86

1 KALAISELVI ... PETITIONER in WP No.125 of 2002

1 M/S.ADAYAR GATE HOTEL LTD
REP BY ITS SECRY
K.NARAYANAN ... PETITIONER in WP No.31822 of 2002

1 M/S.ADAYAR GATE HOTEL LTD
REP BY ITS COMPANY SECRETARY K.NARAYANAN
... PETITIONER in WP No.41040 of 2002

1 M/S ALTHAF SHOES (P) LTD
ANUGRAHA APARTMENTS
... PETITIONER in WP No.10631 of 2003

1 AHAMED KUNNIL ABDULLAH HAJI
... PETITIONER in WP No.29244 of 2003

1 ZIYAD THACHANKATH ... PETITIONER in WP No.30341 of 2003

1 DECCAN AIR SERVICES P.LTD.
NO.1 VIVEKANANDA ROAD CHETPET
CHENNAI-31. ... PETITIONER in WP No.31322 of 2003

1 ABDUL KHADER POROTPATTILLATH
... PETITIONER in WP No.1677 of 2004

1 NAKULAN VALLAPPIL MURALEE-DHARAN
... PETITIONER in WP No.10948 of 2004

1 TVL.BEE PEE PACKAGING
REP BY ITS PARTNER T.S.GNANAM
... PETITIONER in WP No.17732 of 2004

1 M/S.ADAYAR GATE HOTEL LTD
REP BY ITS COMPANY SECRETARY K.NARAYANAN

... PETITIONER in WP Nos.5771 To 5773 of 2004

1 FARIDA DAWOOD ... PETITIONER in WP No.7692 of 2004

1 MURTUZA KHAN NIYAZALI KHAN
... PETITIONER in WP No.12715 of 2004

1 BASHEER MOVVAL ... PETITIONER in WP No.13962 of 2004

1 SHAJU VARGHESE PALATHINGAL
... PETITIONER in WP No.14799 of 2004

1 CHERUKATHIL ABDUL NAZAR
... PETITIONER in WP No.15761 of 2004

1 VIJAYADEVAN BHASKARAN PILLAI
... PETITIONER in WP No.23731 of 2004

1 M/S.SURYA TRAVELS REP.BY ITS
PROPRITRIX MRS.RONJA QUZI.
... PETITIONER in WP No.24052 of 2004

1 SABARI INN PVT.LTD
CHENNAI-17 REP BY ITS MANAGING DIRECTOR
... PETITIONER in WP No.25254 of 2004

1 MOHAMMED AHMED ALI HUSEIN AHMED
... PETITIONER in WP No.30179 of 2004

1 MUNNANATH SHAIKH MUHAMMED AHAMED
... PETITIONER in WP No.198 of 2005

1 ABDUL NAZIR KOLLAMPADY MOIDEEN KUNJHI
... PETITIONER in WP No.249 of 2005

1 JAYASANKAR MANNATHAZATH ... PETITIONER in WP No.577 of 2005

1 THE KERALA HOTELS (P) LTD.
... PETITIONER in WP No.929 of 2005

1 S.RAMADOSS ... PETITIONER in WP No.9141 of 2005

1 HAMEEDKUNEERIYATH ABDUL
... PETITIONER in WP No.9164 of 2005

1 K.P.NATARAJAN ... PETITIONER in WP No.10762 of 2005

1 MUTHUSAMY RADHAKRISHNAN
... PETITIONER in WP No.12220 of 2005

1 DR.SUNITA AGARWAL
... PETITIONER in WP.Nos.13615 & 13616 of 2005

1 YUAN INTERNATIONAL ... PETITIONER in WP No.13695 of 2005

1 RAGHAVAN RAMPRASAD ... PETITIONER in WP No.14868 of 2005

1 AJIT THOMAS ... PETITIONER in WP No.14939 of 2005

1 BEKAL AHAMMAD ... PETITIONER in WP No.18275 of 2005

1 HAKEEM PUMADATH ... PETITIONER in WP No.19255 of 2005

1 DECCAN AIR SERVICES (P) LTD.
NO.1 VIVEKANANDA ROAD CHETPET CHENNAI 23
REP BY ITS MANAGING DIRECTION MANOKARAN JOSHUA
... PETITIONER in WP No.20357 of 2005

1 VENKATESH RAJAGOPAL
MANAGING DIRECTOR CELEBRITY FASHIONS PVT.
LTD.10 RAJAGOPALAN 2ND STREET VALMIKI
NAGAR THIRUVANMIYUR CHENNAI -41.
... PETITIONER in WP No.21619 of 2005

1 RAGHAVA REDDY ... PETITIONER in WP No.22131 of 2005

1 SHAIKH ABDUL MATEEN ABDAH LATI
... PETITIONER in WP No.22329 of 2005

1 DR.A.KRISHNA REDDY ... PETITIONER in WP No.25016 of 2005

1 RAVI APPASAMY ... PETITIONER in WP No.26415 of 2005

1 KADHER NAWAZ KHAN KALIULA KHAN
... PETITIONER in WP No.27053 of 2005

1 BHADRASHYAM H.KOTHARI
PROP.TRANSWORLD (INDIA) ENTERPRISES
D.NO.16 M.G.ROAD
NUNGAMBAKKAM CHENNAI
... PETITIONER in WP No.30626 of 2005

1 LAKSHMI AND COMPANY
REP.BY ITS PARTNER S.RAMADOSS
S/O.LATE SWAMY NAIDU NO.11
VANCHINATHAN STREET
CHENNAI-11
... PETITIONER in WP No.34100 of 2005

1 P.CHINNADURAI
MANAGING TRUSTEE JAISAKTHI EDUCAITONAL TRUST
BANGALORE TRUNK ROAD VARADARAJAPURAM
POONAMMALEE CHENNAI-602 103
... PETITIONER in WP No.37468 of 2005

1 BEACH MINERALS COMPANY PVT LTD
REP.BY ITS MANAGER P. MURUGESAN
NO.32-2 HALLS ROAD EGMORE CHENNAI-8.
... PETITIONER in WP No.39243 of 2005

1 R.SARATH KUMAR SURIYAN
... PETITIONER in WP No.40873 of 2005

1 S.SARAVANA ARUL
PROPRIETOR SARVANA SELVRATHNAM TEXTILES
NO.75 USMAN ROAD T.NAGAR CHENNAI-17.
... PETITIONER in WP No.864 of 2006

1 P.A.TRANSPORT AND EQUIPMENTS
REP BY ITS PARTNER MR.M.PRABHAKARAN
NO.10 M.K.BHARATHI NAGAR CHENNAI-30
... PETITIONER in WP No.1924 of 2006

1 M/S.HASSAN BROTHERS
REPD.BY ITS PROPRIETOR MR.ABDUL HASSAN
O:18/3A MENAMBEDU ROAD PADI CHENNAI
TAMILNADU.
... PETITIONER in WP.Nos.2136 & 2137 of 2006

1 M.AMARNATH
MANAGING DIRECTOR GVG PAPERMILLS (P) LTD.
168/2 SIKKANDAR BATCHE ST GANDHI NAGAR
UDUMALAIPET-642 154
... PETITIONER in WP No.2683 of 2006

1 KALPATHI S AGHORAM
DIRECTOR M/S.AGS HOLDING PVT.LTD.
NO.34 (NEW) THIRUMALAI ROAD
T.NAGAR CHENNAI-17. ... PETITIONER in WP No.2786 of 2006

1 R.NANDAKUMAR ... PETITIONER in WP No.5151 of 2006

1 DR.PRIYA VARGHESE ... PETITIONER in WP No.5421 of 2006

1 M/S.HASSAN BROTHERS
REPTD BY ITS PROPRIETOR MR.ABDUL HASSAN
... PETITIONER in WP.Nos.5583 & 5584 of 2006

1 RANJIT PRATAP

1 RANJIT PRATAP
S/O.M.R.PRATAP AGED ABOUR 53 YEARS VILLA
ENCHANTRESS NO.3. OLD NO.14 RANJIT ROAD
KOTTUR CHENNAI - 600 085
... PETITIONER in WP No.5770 of 2006

1 M/S.VAISHNOVI ENGINEERS
... PETITIONER in WP No.6611 of 2006

1 M/S.SARAVANA ROAD TRANSPORT
... PETITIONER in WP No.6612 of 2006

1 HAKKEEM PUMADATH ... PETITIONER in WP No.6613 of 2006

1 M/S.SARAVANA ROAD TRANSPORT
... PETITIONER in WP No.6614 of 2006

1 M/S.RAM ENTERPRISES
REP.BY ITS JOINT MANAGING PARTNER
MR.V.ARDHANAREESWARAN 679 17TH STREET
SASTHRI NAGAR CHENNAI - 39.

... PETITIONER in WP Nos.7159 & 7162 of 2006

1 JEEVANLATHA RAMASWAMY
PROP.VIJAYALAKSHMI PAPER MILLS
... PETITIONER in WP No.7543 of 2006

1 M/S.CEEBROS HOTELS (PVT) LTD
REP.BY ITS MANAGING DIRECTOR SUBBHA REDDY
SUKRITI 19/1 III CROSS STREET RAJA
ANNAMALAI PURAM CHENNAI - 600 028.
... PETITIONER in WP No.9550 of 2006

1 R.SWARNALATHA
DIRECTOR M/S.VASANTHA BHAVAN HOTELS LTD.
33 GANDHI IRWIN ROAD EGMORE
CHENAI - 600 008. ... PETITIONER in WP No.13457 of 2006

1 V.JAYASHANKAR ... PETITIONER in WP No.18000 of 2006

1 D.PREM ... PETITIONER in WP No.18385 of 2006

1 B.BABU MANOHARAN
DIRECTOR ST.JOSEPHS COLLEGE OF ENGINEERING
SHOLLINGANALLUR CHENNAI.
... PETITIONER in WP No.22398 of 2006

1 MURUGAN SUBRAMANIAN ... PETITIONER in WP No.22407 of 2006

1 TVL.SABARI INN PRIVATE LTD.
29 THIRUMALAI PILLAI ROAD
CHENNAI-17 REP.BY ITS MANAGING DIRECTOR
THIRU K.R.V.RAMANI. ... PETITIONER in WP No.24584 of 2006

1 V.S.SURESH ... PETITIONER in WP No.24963 of 2006

1 DR.T.SUNDARAJAN ... PETITIONER in WP No.27088 of 2006

1 MOHAMMAD YAVAR DHALA
... PETITIONER in WP No.31902 of 2006

1 M/S.IDEAL BEACH RESORT AND
IDEAL RIVER VIEW REP BY ITS PARTNER MR.P.M.
DHARMALNGAM NO.3 II STREET DR.THIRUMURTHY NAGAR
NUNGAMBAKKAM CHENNAI - 600034.
... PETITIONER in WP No.46381 of 2006

1 N.RAGHAVA REDDY ... PETITIONER in WP No.42481 of 2006

1 A.ABDUL AZEEZ ... PETITIONER in WP No.46481 of 2006
PROP.M/S.ROWTHER EXIM COMPANY

1 VELAN HOTELS LTD
NO.41 KANGEYAM ROAD TIRUPUR 641 604
BY ITS EXECUTIVE DIRECTOR MR.GAUTHAM M.R.
... PETITIONER in WP No.1377 of 2007

1 LANKALINGAM ... PETITIONER in WP No.3935 of 2007

1 M/S.APOLLO HOSPITALS ENTERPRIS LTD.
NO.19 BISHOP GARDEN RAJA
ANNAMALAIPURAM CHENNAI 28.
... PETITIONER in WP No.6484 of 2007

1 M/S.VAISHNOVI ENGINEERS
5 NIMMO ROAD SANTHOME MYLAPORE CHENNAI 4
REP BY ITS PROPRIETOR SHRI N.RAGHAVA REDDY.

... PETITIONER in WP.Nos.13078 & 13079 of 2007

1 M/S.VAISHNOVI ENGINEERS
NO.5 NIMMO ROAD SANTHOME CHENNAI 4
REP. BY ITS PROP.RAGAVA REDDY

... PETITIONER in WP Nos.19071 TO 19073 of 2007

1 M/S SUGESAN TRANSPORT PVT LTD
REP.BY ITS DIRECTOR NO.7 SECOND CANAL
CROSS ROAD GANDHI NAGAR ADYAR CHENNAI 2

... PETITIONER in WP No.19884 of 2007

1 TRV.RAMKUMAR
EXECUTIVE DIRECTOR SRI GOVINDA RAJA MILLS LTD
NO.5 STYANARAYANA AVENUE BOAT CLUB
CHENNAI 28.

... PETITIONER in WP No.22745 of 2007

1 RONJAQUAZI
PROP.SURYA TRAVELS F-14
SPENCER PLAZA, 769 ANNA SALAI
CHENNAI-2

... PETITIONER in WP No.24489 of 2007

1 M/S.VAISHNOVI ENGINEERS
5 NOMMO ROAD, SANTOME
CHENNAI 600004

... PETITIONER in WP No.26216 of 2007

1 M/S.VAISHNOVI ENGINEERS
5 NOMMO ROAD SANTOME
CHENNAI 600004

... PETITIONER in WP No.26217 of 2007

1 M/S.VAISHNOVI ENGINEERS
5 NOMMO ROAD SANTOME
CHENNAI 600004

... PETITIONERS in WP Nos.26218 & 26219 of 2007

1 M/S.HASSAN BROS
REP.BY ITS PROPREITOR TK HASSAN

... PETITIONER in WP Nos.27118, 27699, 27700 of 2007

1 MRS.MEERAN MARSAN BAVA

... PETITIONER in WP No.27701 of 2007

1 HARBINER SINGH
SON OF A.S.MENDHI DIRECTOR RECOVERCO
APPAREL CO. PVT LTD NO.37
T.T.K.ROAD, ALWARPET CHENNAI 600 018

... PETITIONER in WP No.29063 of 2007

1 M/S.HASSAN BROS
REP BY ITS PROPRIETOR T.K.HASSAN

... PETITIONER in WP No.29000 of 2007

1 M/S.SHUBAM EXPORTS & IMPORTS
REP.BY ITS PRORIETOR MR.RAJU

... PETITIONER in WP No.29217 of 2007

1 RAZHAK MAMMU HAJI
S/P MUMMU HAJI

... PETITIONER in WP No.29218 of 2007

1 M DENESH CHAND ... PETITIONER in WP No.29219 of 2007

1 YAMUNA CHANDRAN GAYATHRI

... PETITIONER in WP No.31279 of 2007

1 M/S.VAISHNOVI ENGINEERS

.. PETITIONER in WP Nos.31343 To 31346 of 2007

1 M/S.ORIENTAL HOTELS LTD
NO.37 MAHATMA GANDHI ROAD NUNGAMBAKKAM
CHENNAI 34.

... PETITIONER in WP No.33525 of 2007

1 M/S.HASSAN BROS
REP.BY ITS PROPRIETOR T.K.HASSAN

... PETITIONER in WP No.33693 of 2007

1 M/S.VAISHNOVI ENGINEERS
REP. BY ITS PROPRIETOR RAGHAVA REDDY

... PETITIONER in WP No.33694 of 2007

1 T.KALAIVANAN
PROPRIETOR M/S.KALAIVANN EQUIPMENTS HIRING
AGENCIES

... PETITIONER in WP No.36043 of 2007

1 T.SANTHAN
PROPRIETOR OCTOPUS MARINE
... PETITIONER in WP No.36044 of 2007

1 SEGU SATHEEK ... PETITIONER in WP No.36306 of 2007

1 M.KRISHNAN NAGARAJAN ... PETITIONER in WP No.36461 of 2007

1 B.GURUNATH MEIYAPPAN .. PETITIONER in WP No.36760 of 2007

1 M/S.INTER TOUCH METAL BUILDING PVT. LTD
REP BY ITS MANAGING DIRECTOR
NIRAJ MALIK NO.75 U BLOCK 5TH MAIN ROAD
ANNA NAGAR CHENNAI 50.
... PETITIONER in WP No.37161 of 2007

1 M/S JONASWOODHEAD AND SONS(I) LTD
REP.BY ITS MANAGING DIRECTOR MR.NARESH
NO.21 2ND FLOOR KHADER NAWAZ KHAN ROAD
CHENNAI 6
... PETITIONER in WP No.37230 of 2007

1 KALPATHI S.GANESH
S/O K.SUBRAMANIAM ... PETITIONER in WP No.1785 of 2008

1 M/S.FAIR MONT HOTEL (P) LTD
NO.171 JAWAHARLAL NEHRU SALAI 100 FEET ROAD
ARUMBAKKAM CHENNAI REP BY ITS MANAGING DIRECTOR.
... PETITIONER in WP Nos.1981 & 1982 of 2008

1 TVL IDEAL BEACH RESORT AND
IDEAL RIVER VIEW NO.3 SECOND STREET
DR.THIRUMURTHY NAGAR NUNGAMBAKKAM REP. BY ITS
DIRECTOR MR.P.DHARMALINGAM
... PETITIONER in WP No.4238 of 2008

1 M/S.SRI SIVASHANMUGA TRANSPORT
OLD NO.43/1 RAJAJI SALAI CHENNAI 1
REP BY ITS PROPRIETOR M.SIVALINGAM
... PETITIONER in WP No.8737 of 2008

1 ABDUL RAHIMAN CHITHARI ... PETITIONER in WP No.11146 of 2008

1 M/S.HASSAN BROTHERS
REP BY ITS PROPRIETOR T.K.HASSAN

... PETITIONER in WP Nos.11924 & 11925 of 2008

1 HAMID ABDUL RAHIM SIDDIQUE
... PETITIONER in WP No.12137 of 2008

1 N.MURUGHASAN ... PETITIONER in WP No.12138 of 2008

1 GIRIJA SEKARAN ... PETITIONER in WP No.12715 of 2008

1 P.PRATHAP REDDY ... PETITIONER in WP No.14633 of 2008

1 M/S.VAISHNOVI ENGINEERS
REP.BY ITS PROP.B.RAGHAVAREDDY

... PETITIONER in WP No.15296 of 2008

1 M/S.ANNAI BUILDERS REAL ESTATES PVT LTD.
REP.BY ITS MANAGING DIRECTOR T.NARAYANAN

... PETITIONER in WP No.15297 of 2008

1 SEATRADE LOGISTICS PVT.LTD.
NEW NO.85 OLD NO.42 MOORE ST CHENNAI 1
REP BY ITS DIRECTOR MOHAMMED ILYAS
... PETITIONER in WP No.15682 of 2008

1 SRI SEENI ZULFIKHAR HUSSAN
... PETITIONER in WP No.15747 of 2008

1 M/S.GAMMON INDIA LTD
REP BY ITS AUTHORISED SIGNATORY MR.A.DANIEL
CORPORATION PLAY GROUND MANDAVELIPAKKAM
CHENNAI 28.
... PETITIONER in WP No.16160 of 2008

1 M.VARUN ... PETITIONER in WP No.16164 of 2008

1 M/S.TRUE VALUE HOME (INDIA) PVT.LTD.
REP.BY ITS DIRECTOR N.ARUN
... PETITIONER in WP No.5847 of 2010

1 LAKSHMI & CO. ... PETITIONER in WP No.10126 of 2011

1 ETHIRAJAN NANDAKUMAR ... PETITIONER in WP No.16973 of 2012

1 VENKATRAGHAVAN ... PETITIONER in WP No.29772 of 2012

1 M/S.MRF LIMITED ... PETITIONER in WP No.17843 of 2014
REP.BY ITS SENIOR
GENERAL MANAGER MR.MOHAN

1 TNC.SRINIVASAN ... PETITIONER in WA No.2192 of 2001

1 M/S.IDEAL BEACH
RESORT AND IDEAL RIVER VIEW
REP BY ITS PARTNER MR.PM.DHARMALINGAM
NO.3, SECOND STREET DR.THIRUMURTHY NAGAR
NUNGAMBAKKAM, CHENNAI- 34.
... PETITIONER in WA No.1600 of 2006

1 A.ABDUL AZEEZ
PROPRIETOR MESSRS ROWTHER EXIM COMPANY 66
G.P.LANE CHENNAI-600 002
... PETITIONER in WA No.1615 of 2006

-vs-

1 THE STATE OF TAMILNADU,
REP.BY ITS SECRETARY HOME (TRANSPORT),
DEPT.FORT ST.GEORGE CHENNAI-9.

... 1st Respondent in WP.Nos.27699, 27700, 27701, 29063, 26216, 26217, 26218, 26219, 27118 of 2007, 7159 of 2006, 7162 of 2006, 13079, 29000, 31343, 31344, 31345, 31346, 19071, 19072, 19073, 31279, 27217, 29218, 29219, 13078, 33693, 33694, 36306, 37161, 37230 of 2007, 2683, 6611, 6612, 6613, 6614, 42481, 2136, 2137, 5583, 5584, 1924, 9550, 18385, 5421, 27088, 7543 of 2006, 26415 of 2005, 11925 & 11924 of 2008, 16164, 16160, 15747 of 2008, 27053 of 2005, 12137, 12138 of 2008, 15296, 15297 of 2008.

1 THE COMMERCIAL TAX OFFICER,
46 - GREEMS ROAD CH-6.

... 2nd Respondent in WP.Nos.27699, 27700, 27701, 29063, 26216, 26217, 26218, 26219, 27118 of 2007, 15761 of 2004, 7159 of 2006, 7162 of 2006, 13079, 29000, 31343, 31344, 31345, 31346, 19071, 19072, 19073, 29217, 29219, 29218, 13078, 36306 of 2007, 6611, 6612, 6613, 6614, 5770, 2136, 2137, 5583, 5584, 1924, 9550, 24584, 5421, 27088 of 2006, 25016 of 2005, 36461 of 2007, 22329 of 2005, 22131 of 2005, 19255 of 2005, 27053 of 2005, 4238 of 2008, 5847 of 2010, 15747 of 2008, 15296 of 2008.

1 THE COMMERCIAL TAX OFFICER,
GREENWAYS ROAD, ADAYAR,
CHENNAI. .. 2nd Respondent in 16164 of 2008

1 THE REGIONAL TRANSPORT OFFICER,
SOUTH CHENNAI.

... 3rd Respondent in WP.Nos.27699, 27700, 29063, 26216, 26217, 26218, 26219, 27118, 13079, 29000, 19884, 36760, 22745, 31343, 31344, 31345, 31346, 19071, 19072, 19073, 29219, 13078, 33693, 33694 of 2007, 36306 of 2007, 5770, 9550, 22407, 31902, 46481, 24963 of 2006, 15296 of 2008, 16160 of 2008, 16164 of 2008.

1 THE MOTOR VEHICLES INSPECTOR,
UNIT TRIPLICANE, CHENNAI-5.

... 4th Respondent in WP.Nos.27699, 27700, 26216, 26217, 26218, 26219, 27118, 33694, 36306, 15296 of 2008, 29000 of 2007, 31343 of 2007, 31344 of 2007, 33693 of 2007, 31345 of 2007, 31346 of 2007.

1 THE REGIONAL TRANSPORT OFFICER,
NORTH EAST, CHENNAI,
TONDIARPET CHENNAI.

... 3rd Respondent in WP.Nos.27701, 29218, 15747 of 2008

1 THE MOTOR VEHICLES INSPECTOR,
TONDIARPET CHENNAI.

... 4th Respondent in WP.Nos.27701, 15747 of 2008

1 THE STATE OF TAMILNADU
REP.BY ITS SECRETARY TO GOVERNMENT
COMMERCIAL TAX DEPARTMENT FORT ST.GEORGE
CHENNAI -9.

... 1st Respondent in WP.Nos.19933 of 2001, 125 of 2002, 31322, 30341 of 2003, 19934 of 2001, 15761, 7692, 12715, 13962, 14799 of 2004, 29244 of 2003, 23731 of 2004, 19884, 36760, 22745, 3935 of 2007, 1677, 10948 of 2004, 16973 of 2012, 37468 of 2005, 864, 13457, 5770, 2786 of 2006, 40873 of 2005, 22407, 24584, 31902, 46481, 18000, 22398, 24963 of 2006, 25016 of 2005, 36461 of 2007, 22329, 22131, 34100, 30626 of 2005, 12220 of 2004, 14939, 18275, 13695, 13616, 14868, 10762 of 2015

... 1st Respondent in WP.Nos.9164, 20357, 577, 929, 9141 of 2005, 198 of 2005, 249 of 2005, 30179 of 2004, 14633 of 2008, 17843 of 2004, 11146 of 2008, 8737 of 2008, 1785 of 2008, 4238 of 2008, 12137, 12138, 12715 of 2008, 10126 of 2011, 5847 of 2010, 1981, 1982 of 2008, 15682 of 2008, WA.No.2192 of 2001, WP.No.19255 of 2005.

... 2nd Respondent in WP.Nos.17732 of 2004

1 COMMERCIAL TAX OFFICER (EAST),
NO.46, GREAMS ROAD, CHENNAI.28

... 2nd Respondent in WP.No.19933 of 2001

1 THE UNION OF INDIA
REP.BY SECRETARY TO GOVERNMENT,
MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
NEW DELHI

... 1st Respondent in WP.No.10982 of 2001

1 THE STATE OF TAMILNADU
REP.BY SECRETARY TO GOVERNMENT,
COMMERCIAL TAXES AND RELIGIOUS ENDOWMENT DEPARTMENT,
FORT ST.GEORGE, CH-9

... 1st Respondent in WP.No.5151 of 2006,
WA.No.1615 of 2008, 46481 of 2006

... 2nd Respondent in WP.Nos.10982 of 2001

1 THE REGISTERING AUTHORITY/
MOTOR VEHICLE INSPECTOR GR I
REGIONAL TRANSPORT OFFICER
CHENNAI (EAST)-600 012

... 3rd Respondent in WP.No.19933 of 2001

1 THE REGIONAL TRANSPORT AUTHORITY,
CUDDALORE

... 3rd Respondent in WP.No.10982 of 2001

1 THE REGIONAL TRANSPORT OFFICER
CHENNAI SOUTH WEST 47/49 KALIAMMAN
KOIL STREET SAI NAGAR VIRUGAMBAKKAM
CHENNAI-92

... 3rd Respondent in WP.No.5847 of 2010

1 THE COMMISSIONER OF TRANSPORTS,
EZHILAGAM, CHENNAI-5

... 3rd Respondent in WP.No.125 of 2002

1 THE REGIONAL TRANSPORT OFFICER,
CUDDALORE DISTRICT, CUDDALORE

... 4th Respondent in WP.No.125 of 2002

1 THE REGIONAL TRANSPORT OFFICER
CHENNAI (EAST), CHENNAI-12

... 3rd Respondent in WP.No.15682 of 2008

1 THE COMMERCIAL TAX OFFICER,
CUDDALORE TOWN, CTO OFFICE,
CUDDALORE

... 5th Respondent in WP.No.125 of 2002

1 THE COMMERCIAL TAX OFFICER,
NO 46, GREAMS ROAD, CHENNAI-6

... 2nd Respondent in WP.No.31322 of 2003, 7692 of 2004, 29244 of 2003, 22745, 3935 of 2007, 1677 of 2004, 15761 of 2004, 29218 of 2007, 27053 of 2005, 12220 of 2004, 14939 of 2005, 18275 of 2005, 14868 of 2005, 9164 of 2005, 20357 of 2005, 577 of 2005, 14633, 11146, 12715 of 2008, 22131 of 2005, 22329 of 2005, 25016 of 2005.

1 COMMERCIAL TAX OFFICER
VRIDHACHALAM

... 4th Respondent in WP.No.10982 of 2001

1 THE SECRETARY TO GOVERNMENT,
TRANSPORT DEPARTMENT, FORT ST.GEORGE,
CHENNAI-9

... 2nd Respondent in WP.No.125 of 2002

... 1st Respondent in WP.No.27053 of 2008

... 1st Respondent in WP.No.15296 of 2008

1 THE ASSISTANT REGISTERING AUTHORITY,
REGIONAL TRANSPORT OFFICE,
CHENNAI CETRAL, CHENNAI.

... 3rd Respondent in WP.No.31322 of 2003

... 3rd Respondent in WP.No.20357 of 2005

1 THE COMMERCIAL TAX OFFICER
(SOUTH) GREAMS ROAD, CHENNAI-600 006.

... 2nd Respondent in WP.Nos.30341 of 2003, 12715, 13962, 14799, 23731, 10948 of 2004, 21619 of 2005, 12220, 198 of 2005, 249 of 2005, 30179 of 2004, 19255 of 2005

1 THE REGIONAL TRANSPORT OFFICER
CHENNAI (WEST), K.K.NAGAR,
CHENNAI 600 078.

... 3rd Respondent in WP.No.30341 of 2003, 15761, 7692, 12715, 13962, 14799 of 2004, 29244 of 2003, 23731, 1677, 10948 of 2004, 24584, 27088 of 2006, 36461 of 2007, 26415 of 2005, 12220 of 2004, 577 of 2005, 198, 249 of 2005, 30179 of 2004, 14633 of 2008, 12137, 12138 of 2008.

1 THE REGIONAL TRANSPORT OFFICER,
(EAST), CHENNAI. ... WP.No.25016 OF 2005

1 THE COMMERCIAL TAX OFFICER,
ASSESEMENT CIRCLE,
46, GREAMS ROAD, CHENNAI-600 028.

... 2nd Respondent in WP.Nos.19934 of 2001,

1 THE COMMERCIAL TAX OFFICER,
LUZ ASSESSMENT CIRCLE,
CHENNAI. ... 2nd Respondent in 16160 of 2008

1 THE ASSISTANT REGISTERING AUTHORITY
O/O OF THE UNIT OFFICE, TRIPLICANE,
TRIPLICANE UNIT, MANDAVALI, CHENNAI.28

... 3rd Respondent in WP.No.19934 of 2001

1 STATE OF TAMILNADU BY
REP.BY SPECIAL COMMISSIONER'S COMMISSIONER OF
COMMERCIAL TAXES, EZHILAGAM, CHEPAUK, CHENNAI 5

... 1st Respondent in WP.Nos.24052 of 2004, 1377, 33525 of 2007, WP.No.24489 of 2007

1 THE REGISTERING AUTHORITY,
REGIONAL TRANSPORT OFFICE,
CHENNAI(CENTRAL) AYANAVARAM CHENNAI-23

... 2nd Respondent in WP.Nos.24052 of 2004

... 1st Respondent in WP.Nos.10631 of 2003, 24489 of 2007, 33525 of 2007.

... 3rd Respondent in WP.Nos.929 of 2005, 17843 of 2014, 4238 of 2008, 10126 of 2011, 46381 of 2006.

1 THE MOTOR VEHICLES INSPECTOR
GRADE I REGIONAL TRANSPORT OFFICE (WEST)
CHENNAI-78

... 4th Respondent in WP.Nos.15761 of 2004, 7692 of 2004, 29244 of 2003, 1677 of 2004, 27088 of 2006, 26415 of 2005, 577 of 2005, 12137, 12138 of 2008.

1 THE STATE OF TAMIL NADU
REP.BY THE SECRETARY COMMERCIAL TAXES DEPARTMENT
CHEPAUK, CHENAI-05

... 1st Respondent in WP.Nos.25254 of 2004, 31822 of 2002, 41040 of 2002, 19035 of 2001, 5771, 5772, 5773 of 2004, 36043 of 2007, 36044 of 2007, 929 of 2005, 13615 & 13616 of 2005, 46381 of 2006, WA.No.2192 of 2001, WA.No.1600 of 2006.

1 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES,
CHEAPUK-5.

... 2nd Respondent in WP.Nos.25254 of 2004, 31822, 41040 of 2002, 5771, 5772, 5773 of 2004, 36043, 36044 of 2007, 2786 of 2006, 929 of 2005, 1981, 1982 of 2008, WA.Nos.1600 of 2008, 2192 of 2001, WP.No.46381 of 2006.

1 THE REGISTERING AUTHORITY,
THE REGIONAL TRANSPORT OFFICE, CHENNAI
CHENNAI (WEST), CHENNAI-78

... 3rd Respondent in WP.Nos.25254 of 2004, 36043, 36044 of 2007, 2786 of 2006

1 THE STATE OF TAMILNADU
REP.BY SPECIAL COMMISSIONER & COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM,
CHEPAUK, CHENNAI 5

... 1st Respondent in WP.Nos.6484, 24489 of 2007

1 THE REGISTERING AUTHORITY/
REGINAL TRANSPORT OFFICER, CHENNAI (SOUTH)
THIRUVANMIYUR, CHENNAI -41.

... 2nd Respondent in WP.No.6484 of 2007
... 3rd Respondent in WP.No.11146 of 2008
... 1st Respondent in WP.No.21619 of 2005
... 3rd Respondent in WP.No.1785 of 2008
... 3rd Respondent in WA.No.1615 of 2006

1 THE REGIONAL TRANSPORT OFFICER,
THIRUVANMIYUR CHENNAI -41.

... 3rd Respondent in WP.No.31822, 41040 of 2002, 5771, 5772, 5773 of 2004

... 4th Respondent in WP.No.13616 of 2005 & WP.No.13615 of 2005.

... 3rd Respondent in WP.No.31902 of 2006

1 THE REGISTRING AUTHORITY-CUM
REGIONAL TRANSPORT OFFICER,
VYASARPADI, CHENNAI NORTH.

... 3rd Respondent in WP.No.34100 of 2005

1 THE ASSISTANT COMMISSIONER (CT)
(ADMINISTRATION) CENTRAL DIVISION
GREAMS ROAD, CHENNAI 6.

... 2nd Respondent in WP.Nos.10631 of 2003, 8737 of 2008

1 THE COMMERCIAL TAX OFFICER,
VALLUVAR KOTTAM ASSESSMENT CIRCLE,
CHENNAI.

... 3rd Respondent in WP.No.10631 of 2003

1 THE COMMERCIAL TAX OFFICER,
VADAPALANI-I, CHENNAI.

... 5th Respondent in WP.Nos.1981, 1982 of 2008

1 THE DEPUTY COMMISSIONER (CT)
CHENNAI(SOUTH) DIVISION, CHENNAI 6.

... 2nd Respondent in WP.No.19035 of 2001

1 THE COMMERCIAL TAX OFFICER,
CHROMPET ASSESSMENT CIRCLE,
MARKET ROAD, NEHRU NAGAR,
CHROMEPET, CHENNAI-44

... 3rd Respondent in WP.No.19035 of 2001

1 THE REGIONAL TRANSPORT OFFICER,
CHENNAI NORTH, CHENNAI.

... 3rd Respondent in WP.Nos.7159, 7162, 6611, 6612, 6613, 6614, 2136, 2137, 5583, 5584, 1924, 5421 of 2006, 22329, 27053, 18275 of 2005

1 THE REGIONAL TRANSPORT OFFICER,
PERAMBUR, CHENNAI (NORTH)
CHENNAI-78

... 3rd Respondent in WP.No.19255 of 2005

1 THE MOTOR VEHICLES INSPECTOR
GRADE I REGIONAL TRANSPORT OFFICE (NORTH)(N.W)
CHENNAI.

... 4th Respondent in WP.Nos.7159, 7162, 6611, 6612, 6613, 6614, 2136, 2137, 5583, 5584, 1924, 5421 of 2006, 27053, 14939 of 2005.

1 THE MOTOR VEHICLE INSPECTOR,
CHENNAI NORTH, CHENNAI.

... 4th Respondent in WP.No.18275 of 2005, 22329 of 2005

1 THE MOTOR VEHICLES INSPECTOR
GRADE I REGIONAL TRANSPORT OFFICE (SOUTH)
CHENNAI.

... 4th Respondent in WP.Nos.13079, 13078 of 2007, 46481 of 2006, WA.No.1615 of 2006

1 THE MOTOR VEHICLES INSPECTOR,
UNIT TRIPLICANE, CHENNAI-600005

... 4th Respondent in WP.Nos.29000, 31343, 31344, 31345, 31346 of 2007

1 THE COMMERCIAL TAX OFFICER,
ADYAR ASSESSMENT CIRCLE, CHENNAI.

... 2nd Respondent in WP.Nos.19884 of 2007

1 THE COMMERCIAL TAX OFFICER,
ALWARPET, ASSESSMENT CIRCLE, CHENNAI.

... 2nd Respondent in WP.No.36760 of 2007

1 THE REGIONAL TRANSPORT OFFICER CUM
REGISTRING AUTHORITY, CHENNAI
SOUTH WEST, VALASARAVAKKAM, CHENNAI

... 3rd Respondent in WP.No.3935 of 2007

1 THE MOTOR VEHICLES INSPECTOR (SOUTH)
REGIONAL TRANSPORT OFFICE (SOUTH UNIT)
CHENNAI - 600 028.

... 4th Respondent in WP.Nos.19071, 19072, 19073 of 2007, 9550 of 2006

1 THE DEPUTY COMMERCIAL TAX OFFICER-1
RAJAPALAYAM.

... 1st Respondent in WP.No.17732 of 2004

1 THE COMMERCIAL TAX OFFICER - I
TIRUPUR, COIMBATORE DISTRICT.

... 2nd Respondent in WP.Nos.31279 of 2007,
18385 of 2006

1 THE REGIONAL TRANSPORT OFFICER,
TIRUPUR, COIMBATORE DISTRICT.

... 3rd Respondent in WP.No.31279 of 2007
18385 of 2006

1 THE REGIONAL TRANSPORT AUTHORITY
REGIONAL TRANSPORT OFFICE, TIRUPUR

... 2nd Respondent in WP.No.1377 of 2007

1 THE REGIONAL TRANSPORT OFFICER,
CHENNAI (EAST), CHENNAI-12.

... 3rd Respondent in WP.Nos.29217 of 2007,
25016 of 2005, 8737 of 2008

1 THE MOTOR VEHICLES INSPECTOR
CHENNAI-EAST CHENNAI

... 4th Respondent in WP.No.29217 of 2007

1 ASSISTANT COMMISSIONER OF COMMERCIAL TAXES
DC CENTRAL DIVISION GREAMS ROAD
CHENNAI-6

... 2nd Respondent in WP.No.10126 of 2011,
34100 OF 2005, WP.NO.8737 OF 2008

1 THE MOTOR VEHICLES INSPECTOR
(NORTH EAST) TONDIARPET, CHENNAI 19.

... 4th Respondent in WP.No.29218 of 2007

1 THE MOTOR VEHICLE INSPECTOR,
(SOUTH CHENNAI) CHENNAI.

... 4th Respondent in WP.Nos.29219 of 2007,
16164 of 2008

1 THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES, HARBOUR-I,
CHENNAI-1.

... 2nd Respondent in WP.No.15682 of 2005

1 THE COMMERCIAL TAX OFFICER
KORATTUR ASSESSMENT CIRCLE,
CHENNAI-80

... 2nd Respondent in WP.No.33693 of 2007

1 THE MOTOR VEHICLES INSPECTOR
TRIPLICANE, CHENNAI 5.

... 4th Respondent in WP.No.33693 of 2007,
15296 of 2008

1 THE COMMERCIAL TAX OFFICER,
LUZ CHURCH ROAD, CHENNAI-28.

... 2nd Respondent in WP.No.33694 of 2007

1 THE COMMERCIAL TAX OFFICER,
AMINJIKARAI ASSESSMENT CIRCLE,
CHENNAI.

... 2nd Respondent in WP.No.37161 of 2007

1 THE REGIONAL TRANSPORT OFFICER,
CHENNAI (NORTH WEST), CHENNAI.

... 3rd Respondent in WP.No.37161 of 2007

1 THE MOTOR VEHICLES INSPECTOR,
CHENNAI (NORTH WEST), CHENNAI.

... 4th Respondent in WP.No.37161 of 2007

1 THE REGIONAL TRANSPORT OFFICER
ANNA NAGAR CHENNAI 40.

... 4th Respondent in WP.Nos.1981, 1982 of
2008, WP.No.12715 of 2008

1 THE COMMERCIAL TAX OFFICER
SPURTANK ROAD, EGMORE CHENNAI 8

... 2nd Respondent in WP.No.37230 of 2007

1 THE REGIONAL TRANSPORT OFFICER
CHENNAI CENTRAL, AYANAVARAM,
CHENNAI 23

... 3rd Respondent in WP.Nos.37230 of 2007, 16973 of 2012, W.A.No.1600 of 2006

1 THE MOTOR VEHICLES INSPECTOR,
CHENNAI (CENTRAL), CHENNAI.

... 4th Respondent in WP.No.37230 of 2007

1 THE ASSISTANT COMMISSIONER OF COMMECIAL TAXES,
GREAMS ROAD, CHENNAI.

... 2nd Respondent in WP.Nos.16973 of 2012, 34100 of 2005

1 THE COMMERCIAL TAX OFFICER-I
UDUMALAIPET, COIMBATORE DISTRICT

... 2nd Respondent in WP.No.2683 of 2006

1 THE COMMERCIAL TAX OFFICER-II
PALANI

... 3rd Respondent in WP.No.2683 of 2006

1 THE REGIONAL TRANSPORT OFFICER
UDUMALAIPET, COIMBATORE DISTRICT

... 4th Respondent in WP.No.2683 of 2006

1 THE COMMERCIAL TAX OFFICER
SRIPERMPATHUR ASSESSMENT CIRCLE
CHENNAI

... 2nd Respondent in WP.No.37468 of 2005

1 THE REGIONAL TRANPSORT OFFICER,
ANNA NAGAR, CHENNAI.

... 3rd Respondent in WP.No.12715 of 2008

1 THE REGIONAL TRANSPORT OFFICER
THIRUVALLUR, THIRUVALLUR DISTRICT
TAMILNADU.

... 3rd Respondent in WP.Nos.37468 of 2005,
42481 of 2006, 22131 of 2005

1 THE COMMERCIAL TAX OFFICER
T.NAGAR, ASSESSMENT CIRCLE
CHENNAI.

... 2nd Respondent in WP.No.864 of 2006

1 THE ADMINISTRATIVE ASSISTANT COMMISSIONER (C.T.)
CHENNAI (CENTRAL) DIVISION,
CHENNAI 6.

... 3rd Respondent in WP.No.1981,1982 of 2008

1 THE REGIONAL TRANSPORT OFFICER
K.K.NAGAR, WEST CHENNAI.

... 3rd Respondent in WP.No.864 of 2006

1 THE COMMERCIAL TAX OFFICER,
EGMORE II, ASSESMENT CIRCLE
CHENNAI-31.

... 2nd Respondent in WP.No.13457 of 2006

1 THE REGIONAL TRANSPORT OFFICER,
CHENNAI CENTRAL, CHENNAI.

... 3rd Respondent in WP.No.13457 of 2006

1 THE COMMERCIAL TAX OFFICER,
EGMORE II, ASSESMENT CIRCLE
CHENNAI-31.

... Sole Respondent in WP.No.39243 of 2005

1 THE DEPUTY COMMERCIAL TAX OFFICER
COONOOR

... 2nd Respondent in WP.No.5151 of 2006

1 THE REGIONAL TRANSPORT OFFICER
UDHAGAMANDALAM

... 3rd Respondent in WP.No.5151 of 2006

1 THE ASSISTANT COMMISSIONER(CT)
KOYAMBEDU ASSESSMENT CIRCLE, CHENNAI.

... 5th Respondent in WP.No.42481 of 2006

1 THE COMMERCIAL TAX OFFICER
MANDAVALI ASSESSEMTN CIRCLE, CHENNAI.

... 2nd Respondent in WP.No.22407 of 2006

1 THE COMMERCIAL TAX OFFICER,
ROYAPETTAH ASSESSMENT CIRCLE,
CHENNAI.

... 2nd Respondent in WP.No.1785 of 2008

1 THE COMMERCIAL TX OFFICER
THIRUVALUVAR.

... 2nd Respondent in WP.No.42481 of 2006

1 THE MOTOR VEHICLES INSPECTOR GRADE I
REGIONAL TRANSPORT OFFICE
THIRUVALLUR

... 4th Respondent in WP.No.42481 of 2006

1 THE COMMERCIAL TAX OFFICER,
TRIPLICANE II, ASSESSMENT CIRCLE,
NO.62, CATHEDRAL ROAD, CHENNAI.

... 2nd Respondent in WP.No.46481 of 2006
W.A.No.1615 OF 2006

1 THE REGIONAL TRANSPORT OFFICER,
TIRUPUR.

... 3rd Respondent in WP.No.18385 of 2006

1 THE COMMERCIAL TAX OFFICER AUTHORITY,
ASSESSMENT CIRCLE, AMBATTUR, CHENNAI

... 3rd Respondent in WA.No.2192 of 2001

1 THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES,
DC. CENTRAL DIVISION,
GREAMS ROAD CHENNAI-600 006

... 2nd Respondent in WP.No.18000 of 2006

1 THE REGIONAL TRANSPORT OFFICER
CHENNAI (NORTH) VYASARPADI
CHENNAI-600 039.

... 3rd Respondent in WP.No.18000 of 2006

1 THE COMMERCIAL TAX OFFICER,
THIRUVANMIYUR ASSESSMENT CIRCLE
CHENNAI.

... 2nd Respondent in WP.No.22398 of 2006,
40873 of 2005, 31902 of 2006

1 THE REGIONAL TRANSPORT OFFIER,
CHENNAI.

... 3rd Respondent in WP.No.40873 of 2005

1 THE REGIONAL TRANSPORT OFFICER,
MEENAMBAKKAM, KANCHEEPURAM.

... 3rd Respondent in WP.No.22398 of 2006,
15297 of 2008, 9164 of 2005

1 THE COMMERCIAL TAX OFFICER -I
SAIBABA COLONY CIRCLE, DR.BALASUNDARAM ROAD,
COIMBATORE 18

... 2nd Respondent in WP.No.7543 of 2006

1 THE REGIONAL TRANSPORT OFFCIER,
COIMBATORE 18

... 3rd Respondent in WP.No.7543 of 2006

1 THE COMMERCIAL TAX OFFICER,
MYLAPORE ASSESSMENT CIRCLE,
CHENNAI

... 2nd Respondent in WP.No.24963 of 2006

1 THE MOTOR VEHICLE INSPECTOR
CHENNAI NORTH, CHENNAI, TAMILNADU

... 4th Respondent in WP.No.22329 of 2005

1 THE MOTOR VEHICLE INSPECTOR
THIRUVALLUR, THIRUVALLUR DISTRICT, TAMILNADU.

... 4th Respondent in WP.No.22131 of 2005

1 THE COMMERCIAL TAX OFFICER,
CHENNAI-WEST, CHENNAI.

... 2nd Respondent in WP.No.26415 of 2005

1 THE COMMERCIAL TAX OFFICER
NUNGAMBAKKAM, ASSESSMENT CIRCLE,
CHENNAI

... 2nd Respondent in WP.No.30626 of 2005

1 THE REGIONAL TRANPSORT OFFICER,
CENTRAL CHENNAI.

... 3rd Respondent in WP.No.30626 of 2005

1 THE COMMERCIAL TAX OFFICER,
CHENGALPATTU, KANCHEEPURAM DISTRICT.

... 2nd Respondent in WP.Nos.13695, 9141 of 2005

1 THE ASSISTANT REGISTERING AUTHORITY CUM
MOTOR VEHICLES INSPECTOR UNIT OFFICE,
CHENGALPATTU

... 3rd Respondent in WP.Nos.13695, 9141 of 2005

1 THE DEPUTY COMMISSIONER(CT)
CHENNAI (EAST) DIVISION, CHENNAI -6.

... 2nd Respondent in WP.Nos.13616, 13615 of 2005

1 THE COMMERCIAL TAX OFFICER
MYLAPORE ASSESSMENT CIRCLE, CHENNAI -4.

... 3rd Respondent in WP.Nos.13616, 13615 of 2005

1 THE REGIONAL TRANSPORT OFFICER
MEENABAKKAM, CHENNAI

... 3rd Respondent in WP.Nos.14868 of 2005, 15297 of 2008

1 THE MOTOR VEHICLE INSPECTOR
MEENAMBAKKAM, CHENNAI.

... 4th Respondent in WP.Nos.14868 of 2005, 15297 of 2005

1 THE DEPUTY COMMISSIONER
COMMERCIAL TAXES, SALEM.

... 2nd Respondent in WP.No.10762 of 2005

1 THE REGIONAL TRANSPORT OFFICER
SALEM.

... 3rd Respondent in WP.No.10762 of 2005

1 THE MOTOR VEHICLE INSPECTOR
GRADE I, OFFICE OF THE REGIONAL TRANSPORT OFFICER,
KANCHEEPURAM DISTRICT.

... 4th Respondent in WP.No.9164 of 2005

1 THE COMMERCIAL TAX OFFICER (CENTRAL)
GREAMS ROAD, CHENNAI-6.

... 2nd Respondent in WP.No.17843 of 2014

1 THE REGIONAL TRANSPORT OFFICER
POONAMALLEE REGIONAL TRANSPORT OFFICE
BYE PASS ROAD POONAMALLEE
CHENNAI 56.

... 1st Respondent in WP.No.29772 of 2012

1 THE COMMISSIONER OF COMMERCIAL TAX,
EZHILAGAM, CHEPAUK, CHENNAI 5

... 2nd Respondent in WP.No.29772 of 2012

1 THE COMMERCIAL TAX OFFICER,
KORATTUR ASSESSMENT CIRCLE,
KORATTUR, CHENNAI.

... 2nd Respondent in WP.Nos.11924, 11925 of 2008

1 THE REGIONAL TRANSPORT OFFICER,
CHENNAI SOUTH, CHENNAI.

... 3rd Respondent in WP.No.11924 & 11925 of 2008, 22407 of 2006, 24963 of 2006, 36760 of 2007, WA.No.1015 of 2006

1 THE MOTOR VEHICLE INSPECTOR GRADE I
TRIPLICANE UNIT, MANDAVELI,
CHENNAI.

... 4th Respondent in WP.No.16160 of 2008

1 THE MOTOR VEHICLE INSPECTOR,
MANDAVALI, CHENNAI.

.. Respondent in WP.Nos.11924, 11925 of 2008

Prayer:-

WP No.32710 of 2005

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, directing the third respondent to register the car, BMW 530D Limousine RHD of Titanium Silver Mettallic colour with Chassis No. WBANC72090 CR91052, Engine No.31106009, by the petitioner without insisting upon payment of entry tax.

WP.No.10982 OF 2001

Filed under Article 226 of Constitution of India, directing the respondents to register the Toyoto Landcro car imported by the petitioner from united Arab Emirates, in the state of Tamil Nadu, without insisting upon payment of Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 so as to enable the petitioner to use the same for his personal use for which it was imported.

WP.No.19035 OF 2001

Writ of Mandamus for bearing the Respondents and/or their Subordinates, from taking steps to collect any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 on the used Vehicle imported by the petitioner bearing Registration No.DXB Exp.21755 given by Dubai police (Dubai Registration) subsequently direct the respondents to register the above said vehicles as per the Tamil Nadu Motor Vehicles Act.

WP.No.19933 OF 2001

Filed under Article 226 of the Constitution of India, direction to call for the records of the illegal proceedings of the 3rd Respondent dated 15.10.2001 demanding payment of the Entry Tax to register the imported New BMW 330 I Limousine RHD (CAR) quash the same.

WP.No.19934 OF 2001

Writ of Certiorari to call for the records of the illegal proceedings of the 3rd Respondent, dated 08.10.2001 demanding payment of the Entry Tax to register the imported Toyoto Vehicle (Land Cruiser Station Wagon) Model HDJ100R-GNMEZW and quash the same.

WP.No.125 OF 2002

Writ of Certiorarifed Mandamus to call for the entire records pertaining to the impugned order of the 5th Respondent, made in Na.Ka.No.B1/10085/2001 dated 18.12.2001 and quash the same consequently direct the 4th Respondent to registrer the Motor Vehicle of the petitioner Toyota Prado, without insisting on the clearance certificate by the 5th Respondent.

WP.No.31822 OF 2002

Writ of Mandamus, directing the respondents and/or their subordiantes to register the vehicles imported by the petitioners vide Bill of Entry No.547691, dated 30.05.2002 without collecting any entry tax under the provisions of the Tamil Nadu Tax of Entry of Motor Vehicles into Local Areas Act, 1990.

WP No.41040 of 2002

To issue a Writ of Mandamus directing the respondents and/or their subordinates to register the vehicle imported by the petitioners vide Bill of Entry No.3234/02 dated 28.10.2002 without collecting any Entry Tax under theprovisions of the Tamilnadu Tax on Entry of Motor Vehicles into Local Areas Act 1990 and pass such further or other orders.

WP.No.10631 OF 2003

Directing the 1st Respondent to register under the Motor Vehicles Act, 1988 the imported BMW X53 OI RHD Car bearing chassis No.WBAFA52030 LM 52215, Engine No.22775201 without insisting for 'No Obejection Certificate' from the second and third respondents for payment of Entry tax.

WP.No.29244 OF 2003

Calling for the records related to the 4th Respondents letter dated 09.10.2003 and quash ths same.

WP.No.30341 of 2003

Writ of Mandamus directing the 3rd Respondent to Register a passenger Vehicle BMW bearing chasisis No.WBAFA 720902N30234, Model 2001, Silver Colour imported from Dubai, U.A.E. In the name of the petitioner Mr.Ziyad Thachankath Mohammed Koya, residing at No.15/10, 79th Street, 18th Avenue, Ashok Nagar, Chennai-600 083, without insisting upon payment of entry tax.

WP.No.31322 OF 2003

Writ of Certiorari to call for the records of the illegal proceedings of the 3rd Respondent in No.N.Dis/D3/106188/03 dated 30.10.2003 demanding payment of the Entry Tax or production of an Entry Tax or production of an Entry Tax clearance certificate to register the imported car, viz Mercedes Benz Car, Model E 240, Right Hand Drive saloon Type, having Engine No.112913-31568843 and chasis no.WDP.211061-2A318129 of Green-Black Metallic Colour, and quahs the same.

WP.No.1677 OF 2004

Calling for the Records related to the 4th Respondents order dated 08.11.2004 and quahs the same.

WP.No.10948 OF 2004

Directing the 3rd Respondent to registrer a passenger vehicle BMWX53 OD chasis No.WBAFA 72020 LN 37543, Model 2003, Black Colour imported from Dubai, U.A.E. In the Name of the petitioner Mr.Nakulan Vallappil Muraleedharan, S/o.Kunh Krishnan Nair.P., aged about 32 years, residing at No.10, K.P.Koil Street. Saidapet, Chennai-600 015, without insisting upon payment of entry tax.

WP.No.17732 OF 2004

Calling for the records on the file of First Respondent in his Proceedings in Entry Tax No.6042307/2002-03, dated 11.05.2004 and quash the same as invalid, illegal and without authority of law.

WP.No.5771 OF 2004 TO 5773 OF 2004

Directing the Respondents and for their subordinates to register the Vehicle imported by the Petitioners vide Bill of Entry Nos.583025, 583045, 587761 respectively dated 29.01.2004 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax of Entry of Motor Vehicles into Local Areas Act, 1990.

WP.No.7692 OF 2004

Writ of Certiorari calling for the records related to the 4th Respondents Letter dated 15.03.2004 and Quash the same.

WP.No.12715 OF 2004

Directing the 3rd Respondent to register a passenger vehicle Toyota Land Cruiser LX 470, Chassis No.UZJ1000136890, Model 2003, Pearl White Colour imported from Dubai, UAE in the name of the Petitioner Mr.Murtuza Khan Niyaz Ali Khan, son of Late Niyaz Ali Khan residing at No.19, Sathulla Street, T.Nagar, Chennai-17, without insisting upon payment of entry tax.

WP.No.13962 OF 2004

Directing the 3rd Respondent the Regional Transport Officer, Chennai (West), Chennai - 600 078, to Register a passenger Vehicle BMW X5 3.01, Chassis No.WBA FA 72090LN 30933, Model 2003, Blue Colour imported from dubai, U.A.E. in the name of the petitioner Mr.Basheer Movval son of Abbas residing at No.39-A, Venkatnarayana Road, T.Nagar, Chennai-17 without insisting upon payment of entry tax.

WP.No.14799 OF 2004

Directing the 3rd Respondent the Regional Transport Officer, Chennai (West), Chennai-78 to register a passenger vehicle Toyata Lucida, Chassis No.CXR10 0131695, Model 1998, Blue Colour imported from Dubai, U.A.E in the name of the Petitioner Mr.Shaju Varghese plathingal son of varghese palathingal residing at 19/A, Karikalan Street, Ashok Nagar, Chennai-600083 without insisting upon payment of Entry Tax.

WP.No.15761 OF 2004

Writ of Certiorari calling for the records related to the 4th Respondents order dated 25.05.2004 made in the petitioners application and quash the same.

WP.No.23731 OF 2004

Directing the 3rd Respondent the Regional Transport Officer, Chennai (West), Chennai-78 to register a passenger vehicle Mercedes Benz S500L Chassis No.WDB2201752A 142702 silver colour, Model 2003 in the name of the Petitioner Mr.Vijaya Devan Bhaskaran Pillai, S/o.Bhaskaran Pillai, residing at Aarthi apartments, No.1, 12th Avenue Ashok Nagar, Chennai-600 083, without insisting upon payment of entry tax.

WP.No.24052 OF 2004

Writ of Mandamus directing the Second Respondent to register under the Motor Vehicle Act, 1988 the imported NISSAN X - TRAIL car bearing Engine No.YD22ET1 without insisting for a 'No objection certificate' from the First respondent department for payment of Entry Tax.

WP.No.25254 OF 2004

Directing the Respondents and in particulars the 3rd Respondent, their officers, subordinates etc., working under them to register the Vehicle imported by the Petitioner namely Mercedes Benz Model E220-CD1 Sedan under EPCG Licence No.0430001037, imported from Germany of India, bearing chassis No.WDB21100-62A392905 and Engine No.646961-30-116414 and hand over the Registration Certificate to the petitioner without insisting upon or seeking to collect Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990.

WP.No.30179 OF 2004

Writ of Mandamus directing the Third Respondent the Regional Transport Officer, Chennai West, Chennai-78 to register a passenger Vehicle Toyota LX470 Chassis No.UZJ1000137936 white colour in the name of the Petitioner Mr.Mohammed Ahmed Ali Husein Ahmed S/o.Ali Husein Ahmed, aged 59 years residing at No.14A, Vasudeva Nagar, Jaffaruhen pet, Ashok Nagar, Chennai-83 without insisiting upon payment of Entry Tax.

WP No.198 of 2005

Directing the 3rd respondent the Regional Transport Officer, Chennai (west), Chennai-600 078, to register a passenger vehicle BMW X5 3.0i chassis No.WBAFA 52040LM43426 Silver Colour in the name of the petitioner Munnanath Shaikh Muhammed Ahamed son of

Munnanath Ahamed residing at Easuwar Nagar Second Street, Kodambakkam, Chennai-600 024, without insisting upon payment of entry tax.

WP No.249 of 2005

Directing the 3rd respondent the Regional Transport Officer, Chennai (West), Chennai-600 078, to register a passenger vehicle Toyoto LX 470 chassis No.UZJ 1000132904 silver colour in the name of the petitioner Abdul Nazir, Kollampady Moideen Kunjhi son of Rahiman Moidu, residing at No.21/26, Corporation Lane, T.Nagar, Chennai-600 017, without insisting upon payment of extry tax.

WP No.577 of 2005

Directing the 3rd and 4th Respondent to register the imported car viz., Toyota Land Cruiser Chassis No. HDJ 1010017584 Colour Meroon Model 2003 without demanding Entry Tax Clearance Certificate from the Second Respondent.

WP No.929 of 2005

To issue of a writ of mandamus or any other appropriate writ order or direction in the nature of writ of mandamusdirecting the respondents and in particular the third respondent their officers, subordinates etc., working under them to registrer the vehicle imported by the petitioner namely Mercedes Banz Model E 220 CDI Seden EPCG Licence No,5330000854, imported from Germany to India bearing chassis No,WDB2110062A562174 and Engine No.64696130211647 and had over the registration.

WP No.9141 of 2005

Writ of mandmaus dircting the third respondnet herein to register the BMW Car bearing chassis No.WBACL32000LG71248 in the name of the petitioner without insisting upon payment of Entry tax.

WP No.9164 of 2005

Writ oif mandmaus , directing the 3rd and 4th respondent to register the imported car viz, Toyota Land Cruiser chassis

No.HDJ 101-0007687 without demanding Entry Tax clearance certificate from the second repsondent

WP No.10762 of 2005

Writ of Mandamus, forbearing the respondents from demanding and collecting any Entry Tax under the provisions of Tamil Nadu Tax on Entry of Motor Vehicles into local Areas Act 1990 on the BMW 530D LIMOUSINE RHD CAR with Chassis No.WBANC72090 B 338842 and the Engine No.34005806.

WP No.12220 of 2005

Directing the third respondent the regional transport officer, chennai (west), chennai-78 to register a passenger vehicle Mercedes Benz Chassis No.WDB 2100262 B 167547 Black colour in the name of the petitioner Muthusamy Radhakrishnan aged about 54 years residing at 5th street, VOC Nagar, G.K.M. Colony, Chennai-82 without insisting upon payment of entry tax.

WP No.13615 of 2005

Calling for the records and to quash the proceedings bearing ETR S.No. 24/2005, dated 5.4.2005 of the second respondent granting No Objection Certificate subject to payment of entry tax of Rs.2,63,467/- in respect of the imported vehicle Chrysler Voyager car bearing Chassis No. 2C4GP25B 1YR89414 under the provisions of the Tamilnadu Tax on Entry of Motor Vehicles into Local Areast Act, 1990.

WP No.13616 of 2005

Forbearing the respondents and / or their subordinates from demanding and collecting Entry Tax under the provisions of the Tamilnadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 on the vehicle imported by the petitioner viz., Chrysler Voyager car bearing Chassis No. 2C4GP25B 1YR89414.

WP No.13695 of 2005

Directing the third respondent herein to register the CKD Mini Rover car bearing Ch.No. B 20 S 977107A and Eg.No. 12A 2DF76 28728 in the name of the petitioner without insisting upon payment of entry tax.

WP No.14868 of 2005

Writ of mandmaus, directing the 3r dand 4th respondent to register the impugned car viz., used Lexus Motor Car bearing chassis No.UCF300030383 without demanding entry Tax clearance Certificate from the Second Respondent

WP No.14939 of 2005

To call for the records of the illegal proceedings of the 3rd respondent dated 27.04.2005 demanding payment of the Entry Tax of register the imported 1-20 CONT STC 1 UNIT PORSCHE CAR as per Comn. No. H-37565 Engine No. 69507079 from Germany and quash the same.

WP No.18275 of 2005

Directing the 3rd and 4th respondent to register the imported car viz. Used BMW Car bearing Chassis No.WBADF8122VBT01549 without demanding Entry Tax Clearance Certificate from the second respondent.

WP No.19255 of 2005

Writ of mandmaus, directing the third respondent the Regional Transport Officer, chennai (North), chennai 600 078 to registrer a passenger vehicle TOYOTA LX470 Chassis No.UZJ100-0011354 white colour in the name of the petitioner Hakkeem Pumadath son of Assinar Cheenamadath Residing at No.6/10, 3rd Cross Street, Gandhi Nagar, Kodungaiyur , Chennai 600 118 without insisting upon payment of entry tax

WP No.20357 of 2005

To call to the records of the illegal proceedings of the 3rd respondent in No.N.Dis.47941/D3/05 dated 14.6.2005, demanding payment of the entry tax or production of an entry tax clearance certificate to register the imported Car viz, one NISSAN X-TRAIL 4WD WQGON (2,184 CC-DIESEL) Model TVHNRJYT30UIA-A-- having Engine No.YD22=204367and chassis No. JNI TENT30ZO 007702 of Black Solid Colour (KH3K) and quash the same.

WP No.21619 of 2005

Directing the 1st respondent the Regional Transport Officer, Chennai South, Chennai - 600 041 to register the BMW X-5, 3.0 D RHD, Black Sapphire Car bearing Chassis No. WBAFB 72070 LX 16061, Engine No. 30035907 in the name of the petitioner without insisting upon payment of Entry Tax.

WP No.22131 of 2005

Writ of Mandamus, directing the 3rd and 4th Respondent to register the imported car viz. BMW 530 D RHD Chassis No.WBANC72070CR90675, Engine No.28935653 without demanding Entry Tax Clearance Certificate from the Second Respondent.

WP No.22329 of 2005

Directing the 3rd and 4th respondent to register the imported car viz. used Toyota Land Cruiser Ch.No. HDJ101 0005546 without demanding Entry Tax Clearance Certificate from the Second respondent

WP No.25016 of 2005

Writ of mandamus, directing the 3rd respondent to registrar the imported car viz.USED MERCEDEZ bearing chassis No.WDD 1680092K086088 without demanding Entry Tax clearance certificate from the Second respondent

WP No.26415 of 2005

Writ of Mandamus, forbering the respondents and their subordinate from demanding or collecting entry tax on the petitioners imported car BMW-730D Limousine RHD bearing Engine No.31295963 and Chassis No. WBAHM 22030 DN 35426 to be registered and assigned new registration mark by the third and fourth respondents.

WP No.27053 of 2005

Writ of Mandamus, forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners Mitsubishi Strom Pick Up with Chassis Number

K74TJ04300 and Engine Number 4D56DK4116 to be registered and assigned new registration mark by the 3rd and 4th respondents.

WP No.30626 of 2005

Directing the respondents not ot impose entry tax on the passenger vehicle RHD BMW 645 CI Coupe with Chassis No.WBAEH72000 B536596, engine No.57233424.

WP No.34100 of 2005

Directing the third respondnet herein to register the YAMAHA YZFRI Bike bearing Chassis number RN121002033 and Engine No.N509E002198 in the name of the petitioenr without insisting upon payment of entry Tax

WP No.37468 of 2005

Directing the third respondent to register the passenger vehicle BMW 740LI LIMOUSLINE RHD with chassis No.WBAHN 62040 DN55432, engine No.51513628 Monaco Blue Metallic by me without insisting upon payment of entry tax

WP No.39243 of 2005

Prohibiting the respondent from proceeding further in pursuance of the notice dated 20.9.2005 received by the petitioner on 12.11.2005 in Tamil Nadu General Sales Tax 0541543/2005-2006 issued by the respondent herein.

WP No.40873 of 2005

Directing the respondents not to impose entry tax on the passenger car RHD BMW X5 3.OD with chassis No. WBAFB72070 LX21423, Engine No. 26846005 Kalahari beige Metallic colour

WP No.864 of 2006

Directing the respondents not to impose entry tax on the passenger Car BMW 750LI Limousine RHD with Chassis No.WBAHN82090 DE37696 Engine No.53183587, Black Sapphire Metallic Colour imported by the petitioner.

WP No.1924 of 2006

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners vehicle, Komastu Motor Grader Model GD 405A-2A, 1993 Model having Serial Number 3036 to be registered and assigned new registration mark by the 3rd and 4th respondents

WP No.2136 of 2006

Forbearing the respondents and their subordinate from demanding or collecting entry tax on the petitioners used TADANO TL 160M TELESCOPIC TRUCK CRANE 1990 MODEL having Chassis No.4 T W125-1086 and Engine No.E-4955-C-3277 to be registered and assigned new registration mark by the third and fourth respondents.

WP No.2137 of 2006

Forbearing the respondents and their subordinate from demanding or collecting entry tax on the petitioners used LIEBHERR LT 1080 HYDRAULIC TRUCK CRANE (No fly J1B) Serial No.0013102 1992 Model having Chassis No.9224050LWE/1080 01 LWE and Engine No.Mercidies/403 931-10-019878 to be registered and assigned new registration mark by the third and fourth respondents.

WP No.2683 of 2006

Forbearing the respondents and their subordinate from demanding or collecting entry tax on the petitioners BMW Motor Car Model-530D-RHD having Chassis No.WBANR72010 CR 85387 and Engine No.20906105 to be registered and assigned new registration mark by the 4th respondent

WP No.2786 of 2006

Directing the Respondents not to impose Entry Tax on the passenger car BMW 760LI Limousine RHD with Chassis No.WBAHN02040 DK 18157, Engine No.61433610, Black Sapphire Metallic Colour.

WP No.5151 of 2006

Directing the respondents to registrer the petitioners vehicle namely hitachi excavator imported by the petitioner from abroad without inisisting upon the payment of entry tax.

WP No.5421 of 2006

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used 87032199 Land Cruiser Prado car (Toyota car) chassis No.KDI.120-0094223 Model --2005 colouor-BEIGE to be registered and assigned new registration mark by the third and fourth respondents

WP No.5583 of 2006

Forbearing the respondents and their subordinate from demanding or collecting entry tax on the petitioners used 84261200 LORAIN MC 8150 TRUCK CRANE, chasis Number C.24091954 Engine Number cummine 855/697319 to be registered and assigned new registration mark by the third and fourth respondents

WP No.5584 of 2006

Forbearing the respondents and their subordinate from demanding or collecting entry tax on the petitioners used koto nk 160 TELESCOPIC TRUCK CRANE, chasis Number C.716463 Engine Nissan 1302 to be registered and assigned new registration mark by the third and fourth respondents

WP No.5770 of 2006

Directing the 3rd respondent to register the imported Motor Cycle (Imported) MV AGUSTA F4 -750 bearing chassis No. ZCGF401BC3VOO6401 without demanding Entry Tax clearance certificate from the second respondent.

WP No.6611 of 2006

Forbearing the respondents and subordinates from demanding or collecting entry tax on the petitioners used KOMATSU MOTOR

GRADER GD405A-2 SL. NO.1371 to be registered and assigned new registration mark by the third and fourth respondents.

WP No.6612 of 2006

Forbearing the respondents and subordinates from demanding or collecting entry tax on the petitioners used KOMATSU MOTOR GRADER GD A-1 SL No.5747 to be registered and assigned new registration mark by the third and fourth respondents.

WP No.6613 of 2006

Forbearing the respondents and subordinates from demanding or collecting entry tax on the petitioners used TOYOTA LAND CRUISER LX 470 MODEL CHASSIS NO.UZJ 1000011354 to be registered and assigned new registration mark by the third and fourth respondents.

WP No.6614 of 2006

Forbearing the respondents and subordinates from demanding or collecting entry tax on the petitioners used KOMATSU MOTOR GRADER CH.NO.GD405A-2 SL.NO.3270 to be registered and assigned new registration mark by the third and fourth respondents.

WP No.7159 of 2006

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners vehicle, Komatsu Motor Grader Model GD - 405 A-2, 1990 Model having serial number 1493 to be registered and assigned new registration mark by the 3rd and 4th respondents.

WP No.7162 of 2006

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners vehicle, Mitsubishi Motor Grader Model MG230, 1989 Model having serial number 2GA00197 to be registered and assigned new registration mark by the 3rd and 4th respondents.

WP No.7543 of 2006

Forbearing the respondents and their subordinate from demanding or collecting entry tax on the petitioner BMW MOTOR CAR MODEL - 730D-RHD having chasis No, WBAHM 220 XO DN 36167 and engine no.27286098 to be registered and assigned new registration mark by the 3th respondent

WP No.9550 of 2006

Forbearing the respondents and subordinates from demanding or collecting entry tax on the petitioners used imported vehicle BMW 730D LIMOUSINE RHD Chasis No.WBAHM 22060 DN 36506 and Engine No.23236164, to be registered and assigned new registration mark by the third and fourth respondents.

WP No.13457 of 2006

Direction in the nature of writ of mandamus directing the third respondent to register the passenger vehicle BMW 530D LIMOUSINE RHD with chasis No. WBANR 72000 CR85221, Engine No.31616082, of Alphine White Colour imported Car by the petitioner without insisting upon payment of entry tax.

WP No.18000 of 2006

Directing the 3rd respondent herein to register the imported vehicle bearing chasis no. CP 3929, Engine No. 6D 157219 in the name of the petitioner without insisting upon payment of Entry Tax.

WP No.18385 of 2006

Forbering the respondents and their subordinates from demanding or collecting entry tax on the petitioners BMW 750 Li Limousine RHD Car having chasis No.WBAHN 82070 DE38054 and Engine No.50483767 to be registered and assinged new registration mark by the 3rd respondent.

WP No.22398 of 2006

directing the respondents not to demand entry tax on the passenger car BMW X5 3.OD RHD with chassis NO. WBAFB72040

LX23405, Engine No.20576030, of Kalahari Beige Metallic colour imported by the petitioner.

WP No.22407 of 2006

Directing the respondents not to demand entry tax on the passenger car BMW X5 3 OD RHD with chasis no. WBAFB72070 LX22779, Engine No.28086028, of Toledo Blue Metalic Colour imported by the petitioner.

WP No.24584 of 2006

Forbearing the respondents and their subordintes from demanding Collecting Entry Tax in respect of the Imported Nissan X Trail make vehicle bearing chassis No.101910 and Engine No.238931A to be registered with the third respondent.

WP No.24963 of 2006

Directing the respondents not to demand entry tax on the passenger car BMW 73OLD LIMOUSINE RHD with chassis No. WBAHM42080 DG68374, Engine No. 27436212, of Sterling Grey Metallic colour imported by the petitioner.

WP No.27088 of 2006

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used Toyota Hilux Surf Motor Car with Chassis number LN 130 to be registered and assigned new registration mark by the third and fourth respondents.

WP No.31902 of 2006

Directing the respondents not to demand entry tax on the passenger car Volkswagen Touareg with chassis No. WVGZZZ7LZ7D 011349, Engine NO.BKS 036565 imported by the petitioner.

WP No.46381 of 2006

Directing the Respondnets an /or their subordinates to register the Motor Vehicle a mercedez benz car bearing indent (chassis No. WDB-211020-2B-042078 and Engine No. 642920-40-235942 imnported by the petitioner vide Bill of Entry No. 338583 dated 17.11.2006 wihut collecting any Entry Tax under the provisions of the Tamilnadu Tax onEntry of Motor Vehicles into Local Areas ACt 1990 as it is without authority

WP No.42481 of 2006

Forbearing the respondents and their subordinates from demanding or collecting entry tad on the petitoners BMW 730 LD vehicle bearing Chassis number WBAHM42030DG68380 and Engine NUmber 26736219 to be registered and assisgned new registratin mark by the third and fourth respondents.

WP No.46481 of 2006

Forbearing the respondents and their subordiantes from demanding or collecting entry tax on the petitioners a) 18 tones Grove Hydraulic truck Model TMR 18 R - manufactured in the year 1975 b) Smith Hydraulic truck crane 35 tones Model LT 35 manufactured in the year 1997 and further direct 3rd and 4th respondents register and assign new registration mark

WP No.1377 of 2007

Directing the respondents to forbear from in any manner attempting to recover the entry tax from the petitioner in respect of its imported Car Audi Q7 Chassis No.WAUZZZ4L87D046973 and Engine No.BUG030732

WP No.3935 of 2007

To forbear the respodnents from demanding or collecting entry tax in respect of the petitioner s Imported vehicle AUDI VOLKSWAGEN SLOVAKIA A.S.J.JONAO S.A.1-SK-84108 BRATISLAVA/ SLOVAKIA bearing engine No.WAUZZZ4LX7DO40186 and Chassis No.BAR 012329 to be registered with the third respondent herein with new registration mark

WP No.6484 of 2007

Directing the 2nd respondent to register under the Motor Vehicles Act, 1988 the imported Ambulance Mercedes Sprinter 313 CDI with STD accessories bearing chassis No.WDF 9036622A930060, Engine No. 61198170030326 without insisting for a No objection certificate from the 1st respondent department for payment of entry tax.

WP No.13078 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used 35 Ton Crawler Crane Model LS78RS Serial Number LS78-2258 to be registered and assigned new registration mark by the 3rd and 4th respondents.

WP No.13079 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used Petibone Crane Model 40SCP Serial Number 08 - 11 - HS - 7353P to be registered and assigned new registration mark by the 3rd and 4th respondents.

WP No.19071 of 2007

To forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used KOMATSU MOTOR GRADER GD 31-3H CHASSIS NO.1719 to be registered and assigned new registration mark by the 3rd and fourth respondents

WP No.19072 of 2007

To forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used KOMATSU ROUGH TERRAIN CRANE LW80M-1 CHASSIS NO.10119 to be registered and assigned new registration mark by the 3rd and fourth respondents

WP No.19073 of 2007

To forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used MITSBISHI MINI TRUCK CRANE 2.9 TON FC 302C-211 to be registered and assigned new registration mark by the 3rd and 4th respondents

WP No.19884 of 2007

To direct the respondents not to demand entry tax on the Truck Crane of Mitsubishi make K-302 of model NK-300 Chassis No.CT-30261 Engine No.EB-100-61923 imported by the petitioner

WP No.22745 of 2007

Directing the 3rd respondent to register the imported car viz, Audi bearing Chassis No.WAUZZZ4L37D097426 without demanding entry tax clearance certificate from the 2nd respondent.

WP No.24489 of 2007

Directing the respondents to register the petitioners vehicle namely Toyota Vehicle MODEL ACV40r-AEANKW Chasis No. JTNBE 40K 803108928, Eng. No.2AZ 2638989 imported by the petitioner from abroad without insisting upon the payment of entry tax

WP No.26216 of 2007

Forbearing the respondents and their suboridnates from demanding or collecting entry tax on the petitioners used komatsu motor grader GD 525 A vehicle bearing serial number 50059 to be registered and assigned new registration mark by the third and fourth respondents

WP No.26217 of 2007

Forbearing the respondents and their suboridnates from demanding or collecting entry tax on the petitioners used komatsu motor grader GD 405 vehicle bearing serial number 2213 to be registered and assigned new registration mark by the third and fourth respondents

WP No.26218 of 2007

Forbearing the respondents and their suboridnates from demanding or collecting entry tax on the petitioners used komatsu motor grader GD405 A-1 vehicle bearing serial number 50377to be registered and assigned new registration mark by the third and fourth respondents.

WP No.26219 of 2007

Forbearing the respondents and their suboridnates from demanding or collecting entry tax on the petitioners used komatsu motor grader MG230 vehicle bearing serial number2GA -00512 to be registered and assigned new registration mark by the third and fourth respondents.

WP No.27118 of 2007

Forbearing the respondents and their subordnates from demanding or collecting entry tax on the petitoners used mitsubishi forklift model Fd 150 vehicle bearing chassis No. F-11.10154 Engine No. 6D22197240 of year 1997 model to be registered and assigned new registration mark by the third and fourth respondents.

WP No.27699 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used KATO NK750 MOBILE CRANE, bearing Chassis No.K.1300-1321, Engine No.8DC25337, to be registered and assign new registration mark by the 3rd and 4th respondents.

WP No.27700 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used TADANO TL 150 MOBILE CRANE, bearing Chassis No.4TW17C-1245, Engine No.UD4-302585N, to be registered and assign new registration mark by the 3rd and 4th respondents.

WP No.27701 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used NISSAN SKYLINE GTR CAR, bearing Chassis No.BCNR 33-04 2517, Make Japan, to be registered and assign new registration mark by the 3rd and 4th respondents.

WP No.29063 of 2007

Directing the 3rd respondent to register the imported car viz., porsche carreara bearing chassis No.WPO ZZZ99Z7S723864 without demanding Entry Tax clearance certificate from the second Respondent

WP No.29000 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used Liebherr LT 1300 Mobile Crane, bearing Chassis No.W098295200GEL05036, Engine No.42490140002398, to be registered and assign new registration mark by the 3rd and 4th respondents.

WP No.29217 of 2007

Forbearing the respondnets and their subordinates from demanding or collecting entry tax on the petitoners used motor Cycle bearing Chassis No. JS1BS111100109436 ENGINE, NO. T507-112312 to be registered and assign new registration mark by the third and fourth respondents.

WP No.29218 of 2007

Forbearing the respondnets and their subordinates from demanding or collecting entry tax on the petitioners used TOYOTA RAV 4 MODEL bearing CHASSIS No.ZCA 25-0008836 to be registered and assign new registration mark by the third and fourth respondents.

WP No.29219 of 2007

Forbearing the respondnets and their subordinates from demanding or collecting entry tax on the petitioners usedHONDA MOTOR CYCLE BEARING CHASSIS NO. JH2PC35F85M60158 model 2005 to be registered and assign new registration mark by the third and fourth respondents

WP No.31279 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported on Range Rover Petrol 4.2 litre V8 SC 5DR car having Engine No.190307 B 18192428 PS and vehicle Ident No.SALLSAA 338 A 128082 to be registered and assigned new registration mark by the 3rd respondent.

WP No.31343 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used MOTOR GRADER (KOMATSU), Model: GD31-3H, Serial No. GD313H-2333, to be registered and assign new registration mark by the third and fourth respondents

WP No.31344 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used MOTOR GRADER (KOMATSU), Model: GD405A-1, Serial No. 50529, to be registered and assign new registration mark by the third and fourth respondents

WP No.31345 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used KARO NK160, MOBILE CRANE, Serial No. CT-16153, to be registered and assign new registration mark by the third and fourth respondents

WP No.31346 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used MITSUBISHI MOTOR GRADER MODER: MG230, Serial No. 2GA00056, to be registered and assign new registration mark by the third and fourth respondents.

WP No.33525 of 2007

Directing the 2nd respondent to register under the Motor Vehicles Act, 1988 the imported car being Mercedes-Benz type E 280 CDI SEDAN RHD bearing chassis No.WDB211020B197279, Engine No.64292040456690 without insisting for a NOC from the 1st respondent department for payment of entry tax.

WP No.33693 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used LIEBHERR HYDRALIC CRANE, bearing Chassis No. WO9646000GEL05011, Engine No. 404.901-400-001281 to be registered and assign new registration mark by the third and fourth respondents

WP No.33694 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used MOTOR GRADER (KOMATSU), Model: MG 230, Serial No. 2GA00989, to be registered and assign new registration mark by the third and fourth respondents

WP No.36043 of 2007

Directing the respondents their officers, subordinates etc., working under them to register the vehicle imported by the petitioner namely used crane kato NK 450 1989/Model mobile hydraulic crane (second hand) serial number CT45334 from Australia to India vide their Invoice No.7860001 dated 07.05.2007 to India and handover the Registration certificate to the petitioner without insisting upon or seeking to colelctl Entry Tax under the provisions of the Tamilnadu Tax on Entry of Motor Vehicles into Local Areas Act 1990 within such time ..

WP No.36044 of 2007

Directing the respondents, thier officers, subordinates etc., workign under them to regiser the vehicle impored by the petitoner namely used crane from Australia vide thei invoice No. 7860002 dated 31.07.2007 to india and handover the registration certiicate to the petitoner without insisitng upon or seekignto collect entry tax undr the provsons o the Tamilnadu Tax on Entry ofMotor vehicles into Local Areas ACt 1990-

WP No.36306 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners old BMW 320 I Colour Blue bearing Chassis No.W BAAV 12010FF 15899 model, to be registered and assign new registration mark by the third and fourth respondents and to pass such further or other orders as may deem fit.

WP No.36461 of 2007

Directing the 3rd rspondent to register the imported car yom 1953 make mg model TD vehicel Identification No. TD 24768 without demanding Entry Tx clearance certificate from the second respondent

WP No.36760 of 2007

Directing the respondents not to demand entry tax on the passanger car ferrari F430 F1 with chassis No.ZFFEZ58C000157422, Engine No.F136E125758 imported by the petitioner.

WP No.37161 of 2007

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners New Audi A.6 2.7 TDI Vehicle, bearing Chassis WAUZG74F28NO32390 and Engine No.BPP 104686, to be registered and assign new registration mark by the 3rd and 4th respondents.

WP No.37230 of 2007

To forbear the respondents and their subordinates from demanding or collecting entry tax on the petitioner s New Audi A.6 2.7 TDI Vehicle bearing Chassis WAUZG74F38N025870 and Engine No.BPP 102949 to be registered and assign new registration mark by the third and fourth respondents

WP No.1785 of 2008

To forbear the respondents and their subordinates from demanding or collecting Entry Tax in respect of the petitioner s Imported Audi Car bearing Engine No.BHT 005307 and Chassis No.WAUZL 74EO8N007023 to be registered with the third respondent herein with new registration

WP No.1981 of 2008

Directing the respodents and their officers to register the vehicle imported by the petitioner from Japan bearing Engine No.2AZ 2807579 and Chasis No.JTN BE 40K 003137002 without levying or collecting the Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into local Areas act 1990 pursuant to the order passed by the 3rd respondent dt 11.12.2007 in No.ETR Sl. No.145/2007/B1.

WP No.1982 of 2008

Directing the respodents and their officers to register the vehicle imported by the petitioner from Japan bearing Engine No.2AZ 2806916 and Chasis No.JTN BE 40K 103136974 without levying or collecting the Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into local Areas act 1990 pursuant to the order passed by the 3rd respondent dt 11.12.2007 in No.ETR Sl. No.144/2007/B1.

WP No.4238 of 2008

To forbear the respondents and their subordinates from demanding or collecting Entry Tax in respect of the imported vehicle NISSAN TEANA CAR with Model BLNURHAJ31ZO, Colour Silver (K23C) Chassis Type JN1BAUJ31ZO, Chassis No.300855 and Engine no.241802A and Engine Type VQ23 to be registered with the third respondent

WP No.8737 of 2008

Forbearing the respondents herein or their men, agents, subordinates from demanding or collecting Entry Tax in respect of the imported vehicle Liugong make CLG 835 bearing Chassis No.G0700105; Engine No.69432147 to be registered with the 3rd respondent herein with new registration mark.

WP No.11146 of 2008

Directing the Third Respndent the Regional Transport Office to Register the Vehicle 2007 NEW RHD Hummer H3, Car having Chassis No. ADMDN 13 E 274397037, Engine No.M 74397037 Black colour of Mr. Abdul Rahimanchithari, residing at No F102, Greak Short, No. 4, Bishop Garden, Raja Annamalai puram, Chennai without insisting upon payment of entry tax

WP No.11924 of 2008

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported Used P & H Mechanical Truck Crane with Boom and Accessories Model P & H 8100 vehicle bearing chassis No.KS 100-8917 and Engine No.11285773, to be registered and assign new registration mark by the 3rd and 4th respondents.

WP No.11925 of 2008

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported Used P & H Mechanical Truck Crane with Boom and Accessories Model P & H 9125 vehicle bearing chassis No.KS 125-0015 and Engine No.2510595, to be registered and assign new registration mark by the 3rd and 4th respondents.

WP No.12137 of 2008

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported Toyota Land Cruiser vehicle Baring Chassis No. UZJ200-4000830 to be registered and assign new registration mark by the 3rd and 4th respondents.

WP No.12138 of 2008

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported Lamborghini Vehicle Bearing Chasisis No. ZHWGE43T48LA07079 and Engine No.07L207576, to be registered and assign new registration mark by the 3rd and 4th respondents.

WP No.12715 of 2008

Directing the 3rd respondent to register the imported car viz., PORSCHE bearing Chassis No. WP1ZZZ9PZ8LA71654 without demanding Entry Tax Clearance Certificate from the Second Respondent.

WP No.14633 of 2008

Directing the 3rd Respondent, The Regional Transport Officer, South Chennai to register the Imported Motor car Model B729K1, Type 164 G, Engine No.629 912 40 001 268 and Chassis No.WDC 164 828 2A 151 890, manufactured at GERMANY, in the name of the Petitioner without insisting any entry tax.

WP No.15296 of 2008

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used KOMATSU MOTOR GRADER MODEL: GD405 A-2, Serial No.1109, to be registered and assign new registration mark by the third and fourth respondents

WP No.15297 of 2008

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used TOYOTA LAND CRUISER bearing Chassis Number JTEHCO5J50 AND ENGINE Number IHD4023757, to be registered and assign new registration mark by the third and fourth respondents

WP No.15682 of 2008

Forbearing respondents herein or their men, agents, subordinates from demanding or collecting Entry Tax in respect of the second hand truck mounted telescopic crane, kato model No.NK 500, serial No.611518, to be registered with the 3rd respondent herein with new registration mark.

WP No.15747 of 2008

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used MERCEDES BENZ CLK 240 A, BEARING Chassis No.WDB2093612FO17437 Engine No.11291231333595, to be registered and assign new registration mark by the 3rd and 4th respondents.

WP No.16160 of 2008

Forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported New Vehicle XCMG Make Truck Crane, Model QY50K vehicle bearing chassis No.20080007 and Engine No.07091083994 to be registered and assign new registration mark by the 3rd and 4th respondents .

WP No.16164 of 2008

Forbearing the responents and their subordinates from demanding or collecting entry tax on the petitioners imported New Vehicle Lamborghibi Gallardo Spyder bearing chassis No.ZHWGE22738LAO7368 and Engine No.07L107865 to be registered and assign new registration mark by the 3rd and 4th respondents.

WP No.5847 of 2010

Directing the 3rd respondent, The Regional Transport Officer, West Chennai to register the Imported Motor Car Model TOYOTA LAND CRUISER V8 4.5 D-4D 5 R.H.Drive with STD Accessories Type Diesel 4461 CC manufactured in Japan, bearing Engine No. IVD 0075404, in the name of the petitioner without insisting any entry tax.

WP No.10126 of 2011

Directing the 3rd respondent herein to register the petitioner TD 2000 Car bearing Chassis Number PM8TD2OT2ZSM00111 and Engine No.3S-8034622 in the name of the petitioner without insisting upon payment of Entry Tax

WP No.16973 of 2012

Forbearing respondents herein or their men, agents, subordinates from demanding or collecting entry Tax in respect of imported second hand Truck crane, T400XL Complete set VIN No.49570 purchased on high seas sale from Procyon Systems Inc., Canada Invoice No.PSI.INV.18 Project ID dated 14.12.2011, imported from Canada by the petitioner, to be registered with the 3rd respondent herein with new registration mark

WP No.29772 of 2012

Forbearing the respondents their men, agents or subordinates in any manner intercepting the petitioners bike imported, vide bill of entry No. 603080 dt 20.08.2010 levying, demanding and collecting entry tax by invoking the power under the provision of Tamilnadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

WP No.17843 of 2014

Directing the third respondent The Regional Transport Officer, Chennai-Central, Ayanavaram, Chennai-23 to register the Rolls Royce Ghost Car bearing Chassis No.SCA664SO9EUH18055, Engine No.90130790 in the name of the petitioner without insisting upon payment of Entry Tax.

WA.No.2192 OF 2001

Writ Appeal the order dated 31.08.2001 and dismissing the WP.No.15875 of 2001.

WP.No.15875 of 2001

To issue a Writ of Mandamus to forbear the respondents from demanding or collecting Entry Tax under the provisions of Tamil Nadu Tax on Entry of Motor Vehicles Act, 1990 in respect of his Car - Tayota carine bearing registration No.TN-02 H 8375.

WA.No.1600 of 2006

Petition praying the Memorandum of Grounds of Appeal against the order dated 29.11.2006 passing in MP.No.1/00 in WP.No.46381 of 2006.

MP.No.1/06 in WP.No.46381 of 2006:-

Petition praying that in the circumstances stated therein and in the affidavit filed therewith the High Court, will be pleased to issue an order of interim injunction restraining the Respondents and/or subordinates from collecting Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 at the time of registration of the Motor Vehicle a Mercedez Benz Car bearing indent (Chasis) No.WDB-211020-2B-042078 and Engine No.642920-40-235942 imported by the petitioner pending the disposal of the WP.NO.46381 of 2006.

WP.No.46381 OF 2006

To issue a Writ Mandamus or any other Writ, or direction or other order in the nature of a Writ, directing the Respondents and/or their subordinates to register the Motor Vehicle a Mercedez Benz Car bearing indent (chasis) No.WDB-211020-2B-042078 and Engine No.642920-40-235942, imported by the Petitioner vide Bill of Entry No.338583 dated 17.11.2006 without collecting any Entry Tax under the Provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 as it is without authority.

WA.No.1615 OF 2006

May be pleased to setaside the Condition stipulated in the order of the Hon'ble Judge, dated 30.11.2006 in MP.1/2006 in WP.No.46481 of 2006.

MP.1/2006 in WP.No.46481 of 2006.

Petitions praying that in these circumstances stated therein in the respective affidavits filed therewith the High Court will pleased to (i) issue an injuction, restraining the respondents demanding or collecting entry tax for the purpose of Registration assignment of new registration mark by the 3rd and 4th Respondents in respect or petitioner a) 18 tones Grove Hydraulic truck Model TMR 18 R - manufactured in the year 1975 b) Smith Hydraulic truck crane 35 tones Model LT 35 manufactured in the year 1977 (in MP.No.1/2006) and

(ii) Issue Appropriate directions to 3rd and 4th Respondents to register the Petitioner's 18 tones Grove Hydraulic Truck Model TMR 18 R-manufactured in the year 1975 b) Smith Hydraulic Truck Crane 35 tones Model LT 35-manufactured in the year 1977 (in MP.2 of 2006) respectively pending disposal of the above WP.No.46481 of 2006.

WP.No.46481 of 2006.

To issue appropriate directions to 3rd and 4th Respondents to register the Petitioner's 18 tones Grove Hydralic Truck Model TMR 18 R - manufactured in the year 1975 b) Smith Hydralic Truck Crane 35 tones Model LT 35 - manufactured in the year 1977 pending disposal of the above Writ Petitions and thus render justice.

For Petitioners

Mr.M.Vinayagamurthy	- W.P.No.46381 of 2006
Mr.Satish Parasaran Senior Counsel	- W.P.No.10982 of 2001
Mr.G.Ramadurai	- W.P.No.19035 of 2001
Mr.S.Vishnu Mohan	- W.P.No.19933, 19934 of 2001, 14939 of 2005
Mr.M.Sriram	- W.P.No.125 of 2002
Mr.R.L.Ramani, Senior Counsel for Mr.B.Raveendran	- W.P.No.31822, 41040 of 2002, 10631 of 2003, 5771, 5772, 5773, 24052 of 2004, 33525 of 2007
Mr.C.Kathiravan	- W.P.No.29244 of 2003, 1677, 7692, 15761 of 2004, 577, 9164, 14868, 18275, 9164, 22131, 22329 of 2005, 5770 of 2006
Mr.S.A.Rajan	- W.P.No.30341 of 2003, 12715, 13962, 14799, 23731 of 2004, 12220, 19255 of 2005
Mr.Jacob George	- W.P.No.31322 of 2003
Mr.S.Rajasekar	- W.P.No.25254 of 2004, 5151 of 2006
Ms.Rajalakshmi	- W.P.No.30179 of 2004, 198, 249 of 2005
Mr.A.Babu	- W.P.No.929 of 2005
Mr.K.Hariharan	- W.P.No.9141, 34100 of 2005, 10126 of 2011
Mr.R.Natesan	- W.P.No.10762 of 2005
Mr.A.S.Chandrasekaran	- W.P.No.13615,13616 of 2005
Mr.A.Ganesan	- W.P.No.13695 of 2005
Mr.R.Vivekanandan	- W.P.20357 of 2005
Ms.A.Ayesha Parveen	- W.P.No.21619 of 2005
Mr.K.Govi Ganesan	- W.P.No.25016 of 2005
Mr.R.Parthasarathy	- W.P.No.26415 of 2005
Mr.B.Sathish Sundar	- W.P.No.27053 of 2005, 2136, 2137, 5421, 5583, 5584, 27088,42481 of 2006, 13078, 13079, 19071 to 19073, 26216 to 26219, 27118, 27699, 27700, 27701, 29000, 29217 to 29219, 31343 to 31346, 33693, 33694, 37161, 37230 of 2007, 12137, 12138, 15296, 15297, 15747, 16164 of 2008

Mr.T.V.Lakshmanan - W.P.No.30626, 32710, 37468, 40873 of 2005, 864,13457, 22398, 22407, 24963, 31902 of 2006, 19884, 36760 of 2007

Mr.M.Md.Ibrahim Ali - W.P.No.39243 of 2005

Mr.Arul Murugan - W.P.No.1924, 7159, 7162 of 2006

Mr.K.S.Srinivas Rao - W.P.No.2683, 7543, 18385 of 2006, 31279 of 2007

Mr.T.V.Badrinarayanan- W.P.No.2786 of 2006

Mr.P.Anbarasan - W.P.No.6611 to 6614, 9550 of 2006

Mr.A.S.Baalaji - W.P.No.18000 of 2006, 8737, 15682 of 2008

Mr.N.Gopalakrishnan - W.P.No.24584 of 2006, 3935 of 2007, 1785, 4238 of 2008

Mr.K.Muruganandam - W.P.No.46481 of 2006

Mr.B.Raviraja - W.P.No.1377 of 2007

Mr.P.Rajkumar - W.P.No.6484 of 2007

Mr.S.P.Meenakshisundaram - W.P.No.22745, 29063, 36461 of 2007, 12715 of 2008

Mr.J.Naresh Kumar - W.P.No.24489 of 2007

Mr.S.Ramesh Kumar - W.P.No.36043, 36044 of 2007

Mr.A.M.Packianathan Easter - W.P.No.36306 of 2007

Mr.P.Sesadhri - W.P.No.1981, 1982 of 2008

Mr.R.Ramanlal - W.P.No.11146 of 2008

Mr.V.S.Sri Krishnan - W.P.No.11924, 11925, 16160 of 2008

Mr.V.Kalyanaraman - W.P.No.14633 of 2008

Mr.V.P.Mohammed Moin
for M/s.Aiyar an Dolia - W.P.No.5847 of 2010

Mr.N.Baaskaran	- W.P.No.16973 of 2012
Mr.Hari Radhakrishnan	- W.P.No.29772 of 2012
Mr.D.Rajendran	- W.P.No.17843 of 2014
Mr.R.Rajaram	- W.A.No.2192 of 2001
Mr.A.Babu	- W.A.No.1600 of 2006
Mr.M.K.Murugantham	- W.A.No.1615 of 2006

For Respondents

Mr.Mohammed Shaffiq,Special Govt.Pleader (Taxes)
Assisted by : Mr.V.Haribabu, Addl.Govt.Pleader
Mr.M.Hariharan, Addl.Govt.Pleader
Ms.DhanaMadhuri, Government Advocate

C O M M O N   O R D E R

[Order of the Court was delivered by
T.SIVAGNANAM,J.]

In all these cases, the question involved is whether the respondents are entitled to impose Entry Tax on vehicles, which were imported by the petitioners from out side the country.

2. W.P.No.32710 of 2005 is taken as the lead case with the consent of the learned counsels on either side and we refer to the facts of the said case.

3. Before we venture to do so, we may point out that in none of these writ petitions, the petitioners have challenged the validity of the provisions of Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Tamil Nadu Act No.XIII of 1990) (for brevity "the Tamil Nadu Act"). Though the prayers sought for in the various writ petitions involved in this batch may be variant to each other, the sum and substance of the relief sought for from this Court is to forbear the respondents from imposing Entry Tax on the vehicles imported by the petitioners from outside the country.

4. Mr.V.Krishnamurthy, Proprietor of Aviation Express, the petitioner in W.P.No.32710 of 2005 had purchased a Car viz., BMW

530D Limousine RHD of Titanium Silver Metallic Colour and filed Bill of Entry dated 04.09.2005. The petitioner would state that while importing goods into India, he had paid customs duty, anti-dumping duty and countervailing duty.

5. It is the contention of the petitioner that since the imported vehicles suffer border tolls such as customs and other duties, Sales Tax and Entry Tax are not leviable. In this regard, the petitioner would refer to Statements of Objects and Reasons of the Tamil Nadu Act as it states that in order to curb evasion of sales tax on the sale of motor vehicles which are purchased outside the State and brought into the State, the Government have decided to levy tax on entry of Motor Vehicles into local areas of the State either for use or for sale therein, which is liable for registration in the State under the Motor Vehicles Act, 1988.

6. Mr.T.V.Lakshmanan, learned counsel appearing for the petitioner would submit that the legislation is only to prevent evasion of Sales Tax in the State of Tamil Nadu by purchasing vehicles from neighbouring State and not against imported vehicles, which are not liable to Sales Tax. Further, it is submitted that a plain reading of the provisions of the Act will clearly show that the Act does not purport to levy entry tax on imported Motor Vehicles as it is aimed only at the goods brought in from other States within the territory of India.

7. Further, it is contended that the provisions of the Act have to be interpreted in the light of the Statements of Objects and Reasons appended to the Bill and if it is done so, it is clear that the enactment does not intend to levy entry tax on imported vehicles. In other words, it is submitted that the Tamil Nadu Act intended to prevent evasion of tax and not for the purpose of augmenting revenue and therefore, the enactment cannot be made applicable to levy entry tax on imported vehicles.

8. The learned counsel referred to Section 3 of the Tamil Nadu Act which deals with Levy of Tax, Section 4 of the Tamil Nadu Act which speaks about Reduction in tax liability and Section 12 which deals with Exemptions.

9. It is submitted that Section 4 speaks of two types of importers; sub-section (1) deals with an importer, who is a dealer importing motor vehicles, becomes liable to pay tax under the General Sales Tax Act and Additional Sales Tax by virtue of the sale of such motor vehicle, then his liability under those Acts shall be reduced to the extent of tax paid under the Tamil

Nadu Act. Sub-Section (2) deals with the case where the importer is not a dealer and he is also given such a reduction of liability to the extent of the amount paid.

10. Therefore, it is the submission of the learned counsel that Section 4 of the Tamil Nadu Act has to be read into the Charging Section viz., Section 3 and if it is done so, it will be evidently clear that the Tamil Nadu Act intended to prevent evasion and the Tamil Nadu Act does not intend to augment the Revenue and this is a marked difference between the Entry Tax Act enacted in the State of Tamil Nadu when compared to the Entry Tax Act enacted by the other States in the country.

11. To buttress the submissions, the learned counsel referred to Statement of Objects and Reasons of the Tamil Nadu Act, which speaks of only prevention of evasion of tax and not for augmenting the Revenue. Developing his arguments further, the learned counsel submitted that it is very important to know as to how the statute has to be read and how the interpretation is required to be made. In this regard, the learned counsel drew support from the book authored by G.P.Singh, XII Edition, 2010 on Principles of Statutory Interpretation. It is submitted that to arrive at the true meaning of a particular phrase in the statute that particular phrase is not to be viewed detached from the context - meaning by this as well as the title and the preamble as the purview or enacting part of the statute.

12. Further, it is submitted that where the enacting part of a statute is clear and unambiguous, it cannot be controlled by the preamble, which cannot be read. Proceeding further, the learned counsel referred to chapter VI of the said book which dealt with Appraisal of the Principle of Plain Meaning and submitted that as explained, the rule in reality means that after you have construed the words and have come to the conclusion that they can bear only one meaning, duty is to give effect to that meaning.

13. Further, the learned counsel relied on the observations made in the said book to the effect that plain meaning rule applies at the stage when the words have been construed in their context and the conclusion is reached that they are susceptible to only one meaning and in that event, the meaning so derived is to be given effect to irrespective of consequences for no alternative construction is really open. Therefore, it is the submission of Mr.T.V.Lakshmanan that the plain reading itself requires a contextual reading.

14. Reliance was placed on the decision of Hon'ble Supreme Court in the case of Controller of Estate Duty, Gujarat Vs. Shri Kantilal Trikamlal [reported in (1976) 4 SCC 643]. This decision was relied on to support his argument that the same word when it occurs in different statute would have a different meaning. In the said decision, the word which was the subject matter of interpretation was of "disposition" as to its meaning under the provisions therein under the provisions of the Gift Tax Act, 1958 and under the provisions of the Estate Duty Act, 1953.

15. In this regard, the learned counsel referred to the following observations made by the Hon'ble Supreme Court in paragraphs 11,15,20,21 & 22:-

> " 11. Now to the boxing ring. The bout has been fought over the import and amplitude of 'property' as widened by s. 2(15), especially Explanation 2 thereto. Sri S. T. Desai, appearing for the accountable person in the Madras case, and Shri Manchanda, arguing for the Exchequer in the Gujarat case, have levelled multi-pointed attacks, but the crucial issue which is decisive of both cases is the same. What is 'property' for the purpose of this fiscal law ?
>
> 15. This 7-point programme of submission really brings out all the issues and sub-issues, legal and factual, and the last two, over-lapping in some respects, deserve first attention. Before that, we must state, in precis form, the facts with reference to which the statute must speak. The life of the law is not idle abstraction or transcendental meditation but fitment to concrete facts to yield jural results--a synergetic action, not isolated operation. Our discussion will therefore be conditioned by the material facts found in the two cases. They are, tersely, though simplistically put, that the deceased person, being a member of a joint Hindu family, within two years before his death, entered into a partition of family properties bona fide, not as colourable or sham transaction, whereby he received towards his share an allotment substantially lower in value than would be his legal entitlement thus gladly suffering a diminution which would to that extent benefit the account- able person by giving him a larger slice of the joint cake than was his due.

20. Before we enter the thicket of judicial conflict regarding the meaning of 'property' as extended by Explanation 2 to s. 2(15), we may remind ourselves as courts that in a taxing statute one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. While the rulings on the point in the Act and in the allied Gift Tax Act will be adverted to presently, we may begin an incisive understanding of the Explanation 2 aforesaid. The spirit thereof is obvious. The framers of the Act desired by a deeming provision regarding 'disposition' to cover extinguishments of debts and all other rights at the expense of and made by the deceased in favour of the beneficiary. The substantive definition of 'property' in s. 2(15) is not exhaustive but only inclusive and the supplementary operation of Explana- tion 2 takes in what is not conventionally regarded as 'disposition'. Indeed, 'disposition', even according to law dictionaries, embraces 'the parting with, alienation of, or giving up property...a destruction of property' (Black's Legal Dictionary). The short question before us is whether the dispositive fact of giving up by a coparcener of a good part of what is due to him at the time of division to his own detriment and to benefit of another coparcener, can be called 'disposition' in law. Undoubtedly this operation, to use a neutral expression, is made up of simple jural facts that modify and extinguish jural relations and create in their place new rights whereby one gives or gives up and another gains. This legal result, produced by voluntary 'action, is 'disposition' within the scope of Explanation 2 to s. 2(15).

21. The assessee's contention, effectively presented by counsel, takes a legalistic course, ignoring the purpose, language and amplitude of Explanation 2. Argues Shri Desai, in a partition, equal or unequal, there is no element whatsoever of consideration, partial or full, since in a partition there is only an adjustment of rights and substitution of joint enjoyment by enjoyment

in severalty. In his view it is a confusion to mix up unequal partition with inadequate consideration and it is a worse confusion to talk in terms of bona fide and main fide partition where the shares are merely unequal by choice. What is forgotten in this chain of reasoning is the office of Explanation 2 which-is deliberately designed to take into its embrace what otherwise may not be 'disposition'. Once we reconcile ourselves to the enlargement of sense imported by the Explanation, we part company with the traditional concept. We have also to stress the expression 'other right' in the Explanation which is of the widest import and cannot be constricted by reading it ejusdem generis and 'debt'. 'Other right', in the context, is expressly meant considerably to widen the concept and therefore suggests a somewhat contrary intention to the application of the ejusdem generis rule. We may derive instruction from Green's construction of the identical expression in the English Act Is. 45(2). The learned author writes:

"A disclaimer is an extinguishment of a right for this purpose. Although in the event the person disclaiming never has any right in the property, he has the right to obtain it, this inchoate right is a 'right' for the purposes of s. 45(2), The ejusdem generis rule does not apply to the words 'a debt or other right' and the word 'right' is a word of the widest import. Moreover, the expression 'at the expense of the deceased' is used in an ordinary and natural manner; and is apt to cover not only cases where the extinguishment involves a loss to the deceased of a benefit he already enjoyed, but also those where it prevents him from acquiring the benefit.

The words 'the person for whose benefit the debt or other right was extinguished' do not necessitate a conscious intention to benefit some per- son; it is sufficient that some person was in fact benefited. 'The motive or purpose of the deceased appears to me to be immaterial', provided the transaction was gratuitous and did in fact benefit the other person concerned.

The extinguishment of a right may also cover the release of his interest by one joint tenant in favour of another." (Green's Death Duties, 7th Ed., Butterworths, p.149)

22. Shri Desai and also Shri Kazi, appearing for the 'ac- counting persons' in the respective cases,urged that this expansive interpretation taking liberties with traditional jural concepts is contrary to this Court's pronouncement in Getti Chettiar(1). That was a case under the Gift Tax Act, 1958 and the construction of s. 2(xxiv) fell for decision. Certainly, many of the observations there, read de hors the particular statute, might reinforce the assessee's stand. This Court interpreted the expression 'transfer of property' in s. 2(xxiv) and held that the expression 'disposition' used in that provision should be read in the (1) [1971] 82 I.T.R. 599. context and setting of the given statute. The very fact that 'disposition' is treated as a mode of transfer takes the legal concept along a different street, if one may use such a phrase, from the one along which that word in the Estate Duty Act is travelling. Mr. Justice Hegde rightly observed, if wemay say so with respect, that 'Words in the section of a statute are not to be interpreted by having those words in one hand and the dictionary in the other. In spelling out the meaning of the words in a section, one must take into consideration the setting in which those terms are used and the purpose that they are in- tended to serve." (p. 605-606) The word 'transaction' in s. 2(xxiv) of the Gift Tax Act takes its The word that is it must be a 'transfer' of property colour from the main clause that is , it must be a 'transfer' of property in some way. Since a partition is not a 'transfer' in the ordinary sence of law, the Court reached the conclusion that a mere partition with unequal allotments not being a transfer, cannot be covered by s. 2(xxiv). A close reading of that provision and the judgment will dissolve the mist ofmisunderstanding and discloses the danger of reading observations from that case for application in the instant case. The language of s. 2 (15), Explanation 2, is different and wider and the reasoning of Getti

Chettiar (supra) cannot there- fore control its amplitude. It is perfectly true that in ordinary Hindu law a partition involves no conveyance and no question of transfer arises when all that happens is a severance in status and the common holding of property by the coparcener is converted into separate title of each coparcener_as tenant-in-common. Nor does subsequent partition by metes and bounds amount to a transfer. The controlling distinction consists in 'the difference in definition between the Gift Tax Act [s. 2(xxvi)] and the Estate Duty Act is. 2(15)."

16. It is the submission of the learned counsel that in a taxing statute one has to look merely as to what is clearly said and there is no room for intendment.

17. Reliance was placed on the decision of Hon'ble Supreme Court in the case of Commissioner of Income Tax, Bangalore Vs. J.H.Gotla, Yadagiri [(1985) 4 SCC 343] to support the argument that while interpreting the provisions of the Act, the object of the Act is to be kept in mind.

18. Nextly, the learned counsel relied on the decision of the Hon'ble Supreme Court in the case of Oxford University Press Vs. Commissioner of Income Tax, [(2001) 3 SCC 359] and submitted that the Court must always seek to find out the intention of the Legislature and the intention of the statute from the language used. Further, by relying on the observations made in the said decision, it is submitted that in a taxing statute where literal interpretation leads to a result not intended to sub serve the object of the legislation another construction in consonance with the object should be adopted. Therefore, it is his submission that literal interpretation has to be eschewed. The object of the enactment has to be seen and the object being one for prevention of evasion of tax and not for augmentation of revenue, the same cannot be applicable for levy of entry tax on imported motor vehicles.

19. The learned counsel referred to the decision of 9 Judges Bench of the Hon'ble Supreme Court in the case of Jindal Stainless Steel Vs. The State of Haryana [reported in (2017) 12 SCC) Page 1] and referred to paragraph 77 of the judgment of Hon'ble Dr.T.S.Thakur, Chief Justice of India, wherein it was held that an interpretation which is both textual and contextual has always been found to be more acceptable and this is so

because it is only when both the text and context are kept in view that the statutory provisions can be best understood. On the above submissions, the learned counsel would contend that the levy of entry tax on imported motor vehicles is not sustainable in Law.

20. Mr.Mohammd Shaffiq, learned Special Government Pleader, appearing for the respondents contended that the issue raised in all these writ petitions namely as to whether the State can levy and collect entry tax on imported vehicles and more particularly, the arguments advanced by the learned counsel for the petitioners was considered by the Hon'ble Supreme Court in the case of State of Kerala and others Vs. Fr.William Fernandez and others [reported in MANU/SC/1343/2017]. It is submitted that in the said decision, the Hon'ble Supreme Court held that entry tax can be levied on goods entering the land mass of India from another Country on examining the provisions of the enactments, enacted by the State of Orissa, Bihar, Kerala and Jharkand. It is submitted that the provisions of the Kerala Act is in pari materia with the provisions of Tamil Nadu Entry Tax Act and the decision of the Hon'ble Supreme Court covers all these cases and the Court may apply the said decision and dispose of the cases in terms of the said decision.

21. In this regard, the learned Special Government Pleader referred to various paragraphs of the judgment to substantiate his contentions that the decision in the case of Fr.William Fernandez squarely covers all these cases. It is submitted that the Hon'ble Supreme Court in the case of Fr.William Fernandez has considered the plain and literal construction of the Charging Section in the Kerala Act namely Section 3 r/w Section 2(d) which defines entry of goods and held that the goods entering into local area from any place outside the local area or outside the State are to be charged with entry tax. Further, it has been held that Foreign Territory would be a place which is not only outside the local area but also outside the State. Further, the Special Government Pleader submits that the Hon'ble Supreme Court observed that it is well known rule of statutory interpretation that by process of interpretation the provisions cannot be rewritten nor any word can be introduced. Therefore, it is submitted that the question of applying external aids by way of referring to objects and reasons does not arise and even if it is done so, the object of enactment is clear and that the levy of entry tax is legally valid.

22. The learned Special Government Pleader referred to the decision of the Hon'ble Supreme Court in the case of Commissioner of Income Tax, Orissa and Others Vs.

M/s.N.C.Budharaja and Company, [1994 Supp (1) SCC 280], wherein, it has been held that it would not be reasonable or permissible for the Court to rewrite the Section or substitute words of its own for the actual words employed by the legislature in the name of giving effect to the supposed underlying object.

23. Reliance was placed on the decision in the case of Gurudevdatta VKSSS Maryadit and another Vs. State of Maharashtra and others, [(2001) 4 SCC 534] and the decision in the case of Mathuram Agrawal Vs. State of Madhya Pradesh , [(1999) 8 SCC 667] in support of the said arguments. Thus, it is the submission of the learned Special Government Pleader that the Charging Section is clear as held by the Hon'ble Supreme Court in the case of Fr.William Fernandez and the preamble of the Act is also clear and prayed that the levy of entry tax on imported vehicles be sustained.

24. The submissions of Mr.T.V.Lakshmanan was adopted by Mr.P.Rajkumar and certain other counsels who had filed similar writ petitions.

25. We have elaborately heard the learned counsels for the parties and carefully perused materials placed on record.

26. As indicated by us in the opening paragraph of this order, in none of the writ petitions, there is a challenge to the Constitutional validity of the provisions of the Tamil Nadu Act.

27. The learned counsels for the petitioners in one voice submitted that none of them are challenging the Constitutional validity or in other words the vires of the Act. As indicated, there may be a variance in the prayer in the batch of writ petitions but the sum and substance of the relief sought for is to forbear the respondents from levy of Entry Tax on vehicles imported by the petitioners. The petitioners are either individual, companies registered under the Companies Act and partnership firms etc..,

28. The Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 was an act to provide for the levy of tax on the entry of the motor vehicles into local areas for the use of sale therein. This Act was in replacement of an Ordinance No.1 of 1990 promulgated by the Governor on 19.02.1990 and published in the Gazette on 20.02.1990 and deemed to have come into force from 20.02.1990.

29.The Statement of Objects and Reasons attached to the Bill introduced in the Legislative Assembly in respect of the said Act was with a view to curb the evasion of sales tax on the sale of motor vehicles which are purchased outside the State and brought into this State, the Government have decided to levy tax on entry of motor vehicles into local areas of this State either for use or sale therein which is liable for registration in the State under the Motor Vehicles Act, 1988. It was also decided not to levy tax in respect of vehicles registered in Union Territory or in other States 15 months prior to registration in the State and necessary provision has been provided for. In the case of dealers, entry tax must be levied on entry of motor vehicles and the tax paid by them shall be adjusted with the tax payable by them under the Tamil Nadu General Sales Tax Act, 1959.

30. Section 2(d) of the Act viz., "Entry of Motor Vehicles into a local area" to mean with all its grammatical variations and cognate expressions, means entry of motor vehicle into a local area from any place outside the State for use or sale therein. The definition is a clear indicator to show that the charging Section of the Act namely Section 3 would apply at the stage when the vehicle enters into a local area. In other words, the taxable event is the entry of the vehicle in a local area and not purchasing in other State or Union Territory. This view is supported by the decision of the Hon'ble Supreme Court in the case of Bhagatram Rajiv Kumar Vs. Commissioner of Sales Tax, Madhya Pradesh and Others [reported in (1995) 96 STC 654]. The Commissioner of Commercial Taxes had issued a circular No.9 dated 09.02.1996 to the effect that import of vehicles from outside also amounts to an entry into local area.

31. Section 2(g) defines "importer" to mean a person who brings a motor vehicle into a local area from any place outside the State for use or sale therein; and who owns the vehicle at the time of its entry into the local area. Section 2(h) defines "local area" to mean within the limits of the city of Madras as defined in the Madras City Municipal Corporation Act, 1919 and likewise other States and towns in terms of the enactment which covers those cities and towns. Motor vehicle has been defined under Section 2(i) to mean a motor vehicle as defined in clause (28) of Section 2 of the Motor Vehicles Act, 1988. Section 2(l) defines "State" to mean the State of Tamil Nadu. Section 2(m) states that words and expressions used but not defined in the Act shall have the meaning assigned to them under the General Sales Tax Act.

32. Section 3 is the Charging Section which falls in Chapter II of the Act which deals with "Levy of tax". Sub-Section (1) of

Section 3 states that subject to the provisions of Act there shall be levied and collected tax on entry of any motor vehicle into any local area for use or sale therein which is liable for registration, or for the assignment of a new registration mark, in the State of Tamil Nadu under the Motor Vehicles Act, 1988. The rate of tax shall be at such rate or rates not exceeding 20% as may be fixed by the Government, by notification on the purchase value of the motor vehicles.

33. The proviso under Section 3(1) provides that in respect of any motor vehicle which was registered in any Union Territory or any other State under the law relating to motor vehicle before 10th September, 1996, no tax shall be levied and collected, if the owner of such vehicle applies for the assignment of a new registration mark in the State of Tamil Nadu after a period of 15 months from the date of its registration. In cases arising on or after 10th September, 1996, no tax shall be levied and collected, if the owner of such vehicle applies for assignment of a new registration mark in the State of Tamil Nadu after a period of 18 months from the date of its registration. Explanation to the proviso states that for the purpose of proviso, the expression 'law relating to motor vehicle' means the Motor Vehicles Act, 1939 or the Motor Vehicles Act, 1988 as the case may be. Sub-Section 2 of Section 3 states that the tax shall be payable by an importer in such manner and within such time as may be prescribed.

34. We have noted the definition of "importer" as defined under Section 2(g) of the Act to mean a person who brings motor vehicle into a local area from any place from outside the State for use or sale therein; and who owns the vehicle at the time of its entry into the local area. What is interesting to note is that the proviso under Section 3(1) gives a benefit in respect of motor vehicles which was registered in any Union Territory or any other State under the Law relating to motor vehicle and under the said category two classes of vehicles have been considered that is those registered prior to 10th September, 1996, or registered after 10th September, 1996. It is further interesting to note that in respect of the tax payable by the importer, there is no such distinction drawn in the statute and the window which has been given under the proviso is restricted to the vehicles which was registered in Union Territory or other State either before 10.09.1996 or after 10.09.1996.

35. Section 4 of the Act deals with "reduction in tax liability". Sub-Section (1) of Section 4 states that where an importer of a motor vehicle liable to pay tax under the Act is a dealer in motor vehicles, becomes liable to pay tax under the

Tamil Nadu General Sales Tax Act and additional sales tax under the Tamil Nadu Additional General Sales Tax ACt by virtue of the sale of such motor vehicle, then his liability under those Acts shall be reduced to the extent of entry tax paid by him. Sub-Section (2) deals with cases where an importer is not a dealer and he has also given a benefit by reduction of the liability under the Entry Tax Act to the extent of the amount paid, if any, under the law relating to the General Sales Tax as may be in force in that Union Territory or State.

36. Section 8 of the Act deals with the "Assessment Procedure"; Section 9 deals with the "reassessment"; Section 10 deals with the "Payment of Tax" and Section 12 deals with the "Exemptions".

37. Section 12 states that subject to such conditions as it may impose, the Government may, if it is necessary so to do in the public interest, by notification, exempt any specified class of importers from the payment of whole or part of the tax payable under the Entry Tax Act. Section 13 deals with the "Appeals". Section 14 deals with the "Power of Revision", Section 15 deals with "imposition of penalty", Section 15-A gives power for "Impounding of motor vehicle" and Chapter VII deals with the "miscellaneous" provisions namely Sections 16 to 20.

38. The Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Rules, 1990 [for brevity 'the Rules'] was issued in exercise of the powers conferred under Sub-section (1) and (2) of Section 18 of the Tamail Nadu Tax on Entry of Motor Vehicles into Local Areas Ordinance, 1990 and it came into force on 20th February, 1990. Chapter II of the Rules deals with "Returns, Assessment, Payment of tax and Refund", Chapter III of the Rules deals with the "Accounts", Chapter IV of the Rules deals with "Power to get Information", Chapter V of the Rules deals with the "Appeals and Revision" and Chapter VI of the Rules deals with the "Service of orders and notices".

39. Appendix to the Rules gives the statutory forms for return- cum-challan of tax payable by an Importer under the Tamil Nadu Tax on entry of Motor Vehicles into Local Areas Ordinance, 1990 (Tamil Nadu Ordinance 1 of 1990).

40. It is the submission of the learned Special Government Pleader that the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (for short "1994 Act") is pari materia with the Tamil Nadu Act. The said enactment has been upheld by the Hon'ble Supreme Court and it has been held that the State of Kerala is

entitled to levy Entry Tax on the imported vehicles.

41. It is the submission of the learned counsel for the petitioners that the enactment is not pari materia in the sense that the Tamil Nadu Entry Tax Act has been enacted to curb evasion and it is not for augmentation of revenue and the scheme of the Act is entirely different from that of the 1994 Act.

42. If we agree with the submissions of the learned Special Government Pleader that both enactments are in pari materia, the Statements of Object and Reasons are identical, then we will have to apply the decision of the Hon'ble Supreme Court in Fr.William Fernandez. If that is done, all other contentions raised by the petitioner stands foreclosed and the curtain will have to be drawn. In the event, we do not agree with the submissions of the learned Special Government Pleader, we may be required to examine the contentions advanced by the learned counsel for the petitioners, how the terms occurring in Section 3 and Section 4 to be interpreted; What is the contextual reading that has to be done; to examine whether Section 4 to be read into the Charging Section namely Section 3 and if that is done so, it is undoubtedly an enactment for a different purpose than what was enacted by the Kerala State. Therefore, first we take up for consideration as regards the argument relating to pari materia between the two statutes and the applicability of the decision in Fr.William Fernandez.

43. The Statements of Object and Reasons of the 1994 Act has been fully extracted in the decision of the High Court of Kerala in the case of Fr.William Fernandez Vs. State of Haryana [reported in (1999) Volume 115 STC 591]. This decision of the Kerala High Court has been reversed by the Hon'ble Supreme Court in MANU/SC/1343/2017. However, we have referred to this decision of the Hon'ble Division Bench for the purposes of noting the statement of objects and reasons of the Kerala Enactment which reads as follows:-

> "The State is a loser of sales tax on motor vehicles which are purchased from outside the State and brought into the State. In order to curb the evasion of sales tax on motor vehicles purchased from outside the State and brought into the State, Government have decided to levy a tax on entry of such motor vehicles into the State, either for use or sale, which are liable for registration in the State under the Motor Vehicles Act, 1988 (Central Act 59 of 1988)"

44. Now, we turn to the objects and reasons of the Tamil Nadu Act which is as follows:-

> "In order to curb the evasion of sales tax on the sale of motor vehicles which are purchased outside the State and brought into this State, the Government have decided to levy tax on entry of motor vehicles into local areas of this State either for use or sale therein which is liable for registration in the State under the Motor Vehicles Act, 1988 (Central Act LIX of 1988). It has also been decided not to levy the tax in respect of vehicles registered in the Union Territory or in other States fifteen months prior to registration in the State and necessary provision has been provided for. In the case of dealers, entry tax shall be leviable on the entry of motor vehicles and the tax paid by them shall be adjusted with the tax payable by them under the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act No. 1 of 1959)."

45. On a reading of both the statement of objects and reasons, it is evidently clear that both the enactments have been enacted for a common purpose that is to curb evasion of sales tax on motor vehicles purchased from outside the State and brought into the State for use or sale therein, which are liable for registration under the Motor Vehicles Act, 1988.

46. Thus, we are satisfied that the object of enacting the statute by respective Legislative Assemblies of both the States are identical. The argument of the petitioners is that the scheme and spirit of the Act needs to be understood first, for every social legislation has a personality and taxing statute a fiscal philosophy without a feel of which a correct perspective to gather the intent and effect of the separate clauses cannot be gained.

47. It is the further submission of the learned counsel for the petitioners that in a taxing statute one has to look merely at what is clearly stated and there is no room for intendment and a contextual reading is required to be given because a common word appearing in two different statutes will not have the same meaning. In this regard, reliance was placed on the decision in the case of Kantilal Trikamlal as well as in the case of Oxford University Press. The question would be as to what extent we have to rely upon the objects and reasons of an enactment to understand the real intent of the enactment. In

other words, it has to be seen under what circumstances, the Statement of Objects and Reasons need to be looked into.

48. In this regard, it will be beneficial to refer to the decision of the Hon'ble Supreme Court in the case of Gurudevdatta VKSSS Maryadit (supra). The Hon'ble Supreme Court held that the Statements of Objects and Reasons needs to be looked into, though not by itself a necessary aid, as an aid to construction only if necessary. It was further held that to assess the intent of the Legislature, in the event of there being any confusion, the Statement of Objects and Reasons may be looked into and no exception can be taken therefor - this is not an indispensable requirement but when faced with an imperative need to appreciate the proper intent of the legislature, statement may be looked into but not otherwise.

49. In Mathuram Agarwal (Supra), the Hon'ble Supreme Court was considering the interpretation of Section 127-A of the Madhya Pradesh Municipalities Act, 1961 which deals with imposition of property tax. While answering the question as to how the proviso to Sub-Section 127A(2)(b) of the said Act should be construed, it was pointed out that it is not the economic results sought to be obtained by making the provision which is relevant in interpreting a fiscal statute. Equally impermissible is an interpretation which does not follow from the plain and unambiguous language of the statute. It is further held that words cannot be added to or substituted so as to give a meaning of the statute which will serve the spirit and intention of the Legislature. The statute should clearly and unambiguously convey the three components of the tax law namely the subject of the tax, the person who is liable to pay the tax and the rate at which the tax is to be paid. It was pointed out that if there is any ambiguity regarding any of these ingredients in a taxation statute, then there is no tax in law. Then it is for the legislature to do the needful in the matter.

50. To be noted that in the preceding paragraphs, we have held that the statement of objects and reasons of both the enactments are one and the same.

51. We further note that the Charging Section under the 1994 Kerala Act is Section 3 which reads as follows:-

> "Section 3 - Levy of Tax
> Substituted by Act 23 of 1996 w.e.f. 29.7.1996.
> (1) Subject to the provisions of this Act tax shall be levied and collected a tax on the entry of any goods into any local area for consumption,

use or sale therein. (Inserted by Act 10 of 2005). The Tax on such goods shall be at such rate or rates as may be fixed by Government by notification, on the purchase value of goods not exceeding the tax payable for the goods as per the (Substituted by Act 23 of 1996 w.e.f. 29.7.1996) [Schedule to the Kerala General Sales Tax Act, 1963 or the Kerala Value Added Tax Act, 2003.

Provided that no tax shall be levied and collected in respect of any motor vehicle which was registered in any Union Territory or any other State under the provisions of Motor Vehicles Act, 1988 (Central Act, 59 of 1988), prior to a period of fifteen months or more from the date on which it is registered in the State:

Provided further that no tax shall be levied and collected in respect of any (Substituted by Act 23 of 1996 w.e.f. 29.7.1996) goods which is the property of the Central Government or which is used exclusively for purposes relating to the defence of India.

(2) The tax shall be payable by the importer in such manner and within such time as may be prescribed."

52. The Charging Section viz., Section 3 in the Tamil Nadu Act is as follows:-

"3. Levy of tax. - (1) Subject to the provisions of this Act, there shall be levied and collected a tax on the entry of any motor vehicles into any local area for use or sale therein which is liable for registration, or for the assignment of a new registration mark, in the State under the Motor Vehicles Act, 1988 (Central Act No.59 of 1988). The rate of tax shall be at such rate or rates, not exceeding twenty per cent, as may be fixed by the Government, by notification, on the purchase value of the motor vehicles:

Provided that in respect of any motor vehicle which was registered in any Union Territory or any other State under the law relating to motor vehicle:-

(a) before the 10th September, 1996, no tax shall be levied and collected, if the owner of such

vehicle applies for the assignment of a new registration mark in this State after a period of fifteen months from th date of its registration;
(b) on or after 10th September, 1996, no tax shall be levied and collected, if the owner of such vehicle applies for the assignment of a new registration mark in this State after a period of eighteen months from the date of its registration.
Explanation.- For the purpose of this proviso, the expression 'law relating to motor vehicle' means the Motor Vehicles Act, 1939 or the Motor Vehicles Act, 1988, as the case may be.
(2) The tax shall be payable by an importer in such manner and within such time as may be prescribed."

53. A reading of the above two provisions will clearly show that both the provisions are identical and the only distinction that can be pointed out under Section 3 of the 1994 Act and Section 3(1) of the Tamil Nadu Act is that Kerala enactment applies to entry of any goods into any local area, whereas, Tamil Nadu Act pertains to entry of any Motor Vehicles into local area, as the State of Tamil Nadu has enacted separate law for entry of goods into local areas by Tamil Nadu Tax on Entry of Goods Into Local Areas Act, 2001.

54. As noticed above, Section 2(h) has defined what the "local area" means. One more common feature between Kerala enactment and the Tamil Nadu enactment is the definition of local area as defined under Section 2(d) of the said enactment.

55. Bearing the above legal principles, we now proceed to take note of the decision of the Hon'ble Supreme Court in the case of Fr.William Fernandez and test its applicability to the cases on hand.

56. We are required to undertake this exercise on account of the argument advanced by the learned counsels for the petitioner that the Hon'ble Supreme Court in Fr.William Fernandez dealt only with entry tax legislation of the states of Orissa, Bihar, Kerala and Jharkand. We have noted above that the Statement of Objects and Reasons of the Kerala and Tamil Nadu Act are in pari materia as well as the charging Section viz., Section 3 and the definition of local area in both enactments.

57. Bearing in mind this similarity, we now go to the decision in Fr.William Fernandez. One of the questions which was framed for consideration by the Supreme Court was whether

Section 2(d) read with Section 3 of Orissa Entry Tax Act, 1999, Section 2(d) read with Section 3 of Kerala Act and Bihar Act, 1993 (before its amendment in 2003), never intended to levy any entry tax on the goods, entering into local area of the State from any place outside the territory of India.

58. The other questions which were framed for consideration may not be relevant to the cases on hand. In none of these cases, the petitioners have challenged the constitutional validity or legislative competence of the State to enact the law.

59. The submission made on behalf of the respondents before the Supreme Court was that Section 2(d) of the Kerala Act on its own term does not cover entry of goods into local area from any place outside the country. It was further submitted that the expression any place outside the local area by itself would have been enough to cover the goods imported from anywhere outside the local area; Outside the local area would have been outside the State or outside the country but Legislature never intended to levy entry tax on goods imported from outside the country that is why entry of goods from local area, from outside the State is provided for. This argument was considered by the Hon'ble Supreme Court and the contentions advanced by the assessees was rejected on the following terms:-

> "58. The plain and literal construction when put to Section 3 read with Section 2(d) clearly means that goods entering into local area from any place outside the local area or outside the State are to be charged with entry tax. Foreign territory would be a place which is not only outside the local area but also outside the State. The writ petitioners are trying to introduce words of limitation in the definition clause. The interpretation which is sought to be put up is that both the phrases be read as:
>
> (1) from any place outside that local area but within that State;
>
> (2) any place outside the State but within India.
>
> 59. It is well known rule of statutory interpretation that by process of interpretation the provision cannot re-written nor any word can be introduced. The expression any place before the words outside the State is also indicative of

vide extent. The words "any place" cannot be limited to a place within the territory of India when no such indication is discernible from the provisions of the Act.

60. The Entry tax legislations are referable to Entry 52 of List II of Seventh Schedule of the Constitution. Entry 52 also provided a legislative field, namely, 'taxes on the entries of goods into a local area for consumption, use or sale therein'. Legislation is thus concerned only with entry of goods into a local area for consumption, use or sale. The origin of goods has no relevance with regard to chargeability of entry tax. In this context reference is made to judgment of Federal Court reported in Miss Kishori Shetty v. The King, MANU/FE/0040 : AIR 1950 FC 69 (1950 RLW 46)...."

60. The Hon'ble Supreme Court then proceeded to consider the argument with regard to how the statute requires to be, in other words more or less identical to that which was advanced before us by Mr.T.V.Lakshmanan was considered by the Supreme Court and the same was answered against the assessee on the following terms:-

" 61. To the same effect judgment of this Court in State of Bombay vs. S.F.N. Balsara, AIR 1951 SC 318 is referred. The submission which has been pressed by the learned counsel for the writ petitioners is that in a taxing statute one has to merely look into the text and there is no room for any intentment in deciding liability of the subject to tax regard State Of Kerala And Others vs Fr.William Fernandez Etc Etc on 9 October, 2017 must be had to plain and strict letter of law. Reliance has been placed on the judgment CIT v. Vatika Township (P) Ltd., (2015) 1 SCC 1. In paragraph 41.2 and paragraph 41.3 following has been held:

41.2. At the same time, it is also mandated that there cannot be imposition of any tax without the authority of law. Such a law has to be unambiguous and should prescribe the liability to pay taxes in clear terms. If the provision concerned of the taxing statute is ambiguous and vague and is susceptible to two interpretations, the interpretation which 50 favours the subjects, as against the Revenue, has to be preferred. This is a well?established principle of statutory interpretation, to help finding out as to whether particular category of assessee is to pay a particular tax or not. No doubt, with the application of this principle, the courts make endeavour to find out the intention of the legislature. At the same time, this very principle is based on fairness doctrine as it lays down that if it is not very clear from the provisions of the Act as to whether the particular tax is to be levied to a particular class of persons or not, the subject should not be fastened with any liability to pay tax. This principle also acts as a balancing factor between the two jurisprudential theories of justice Libertarian theory on the one hand and Kantian theory along with Egalitarian theory propounded by John Rawls on the other hand.

41.3. Tax laws are clearly in derogation of personal rights and property interests and are, therefore, subject to strict construction, and any ambiguity must be resolved against imposition of the tax. In Billings v. United States, the Supreme Court clearly acknowledged this basic and long?standing rule of statutory construction: (L Ed p. 598) Tax statutes should be strictly construed; and if any ambiguity be found to exist, it must be resolved in favour of the citizen.

62. Further, in Mathuram Agrawal v. State of M.P., 1999(8) SCC 667, in paragraph 12 following has been stated:

12....The intention of the legislature in a taxation statute is to be gathered from the language of the provisions particularly where the language is plain and unambiguous. In a taxing Act it is not possible to assume any intention or governing purpose of the statute more than what is stated in the plain language. It is not the economic results sought to be obtained by making the provision which is relevant in interpreting a fiscal statute. Equally impermissible is an interpretation which does not follow from the plain, unambiguous language of the statute. Words cannot be added to or substituted so as to give a meaning to the statute which will serve the spirit and intention of the legislature. The statute should clearly and unambiguously convey the three components of the tax law i.e. the subject of the tax, the person who is liable to pay the tax and the rate at which the tax is to be paid. If there is any ambiguity regarding any of these ingredients in a taxation statute then there is no tax in law. Then it is for the legislature to do the needful in the matter."

61. The legal principles which flow from the observations contained in the above paragraphs is that the well established principle of statutory interpretation, to help finding out as to whether particular category of assessee is to pay particular tax or not. The Court makes endeavour to find out the intention of the legislature. At the same time, the very principle is based on "fairness" doctrine as it lays down that if it is not very clear from the provisions of the Act as to whether the particular tax is to be levied to a particular class of persons or not, the subject should not be fastened with any liability to pay tax. Further, tax statutes should be strictly construed; and if any ambiguity be found to exist, it must be resolved in favour of the citizen. Words cannot be added to or substituted so as to give a meaning to the statute which will serve the spirit and intention of the legislature. The statute should clearly and unambiguously convey the three components of the tax law.

62. The learned counsel for the petitioners also referred to the observations made by the Supreme Court in paragraph 63 of the judgment and to buttress their submission contended that Section 4 of the Act has be read into charging Section 3 and if that is done, then, the intention of the legislature is clear that there was no intention to levy entry tax on imported vehicles from outside the State.

63. However, the Hon'ble Supreme Court has given an answer to such argument by rejecting the stand taken by the assessee in Paragraph 63 of the judgment, which reads as follows:-

"63. There cannot be any dispute to the proposition as laid down by this Court in the above noted cases. Statutes which are in consideration are the statues where clear charging provision has been enacted and charging

> of entry tax is on entry of the scheduled goods into a local area for consumption, use or sale. Thus, the charging event arises on entry of scheduled goods into a local area. Any goods which are entering into a local area of a State whether coming from another local area of State, any other State or outside the country, the charging event is same for all goods entering into local area...."

64. In paragraph 58 of the judgment, the Hon'ble Supreme Court has clearly held that plain and literal construction when put to Section 3 read with Section 2(d) of Kerala Tax on Entry of Goods into Local Areas Act, 1994 clearly means that goods entering into local area from any place outside the local area or outside the State are to be charged with entry tax. Foreign territory would be a place which is not only outside the local area but also outside the State. Further, the Supreme Court rejected the writ petitioner's arguments by stating that they are trying to introduce words of limitation in the definition clause.

65. Statutory Interpretation cannot be done, as by process of interpretation, the provision cannot be re-written nor any word can be introduced. Further, it was held that the expression "any place" before the words "outside the State" is also indicative of wide extent. The words "any place" cannot be limited to a place within the territory of India when no such indication is discernible from the provisions of the Act. Further, it was pointed out that the origin of goods has no relevance with regard to chargeability of entry tax.

66. In this context, the decision of the Federal Court in Miss Kishori Shetty v. The King, [AIR 1950 FC 69] was referred to. Ultimately, the Hon'ble Supreme Court held that the charging event arises on entry of scheduled goods into a local area. Any goods which are entering into a local area of a State whether coming from another local area of State, any other State or outside the country, the charging event is the same for all goods entering into local area. In no uncertain terms, the Hon'ble Supreme Court held that charging Section is clear, unambiguous and the provisions cannot be read to mean that the imported goods coming from outside the country are excluded from charge of entry tax and no such indication is discernible from any provisions of the Act. It was further held that the charging event is complete as and when goods enter into the local area for use, sale or consumption irrespective of its origin.

67. Thus, in our considered view, the judgment in the case of Fr.Willilam Fernandez applies with full force to the cases on hand which arise under the provisions of the Tamil Nadu Act which is pari materia to the Kerala enactment, which was considered by the Hon'ble Supreme Court and levy of entry tax on imported vehicles was upheld. Thus, we are of the clear view that the prayer sought for by the writ petitioners in these cases are not tenable and the writ petitions are liable to be dismissed.

68. Mr.R.L.Ramani, learned Senior Counsel assisted by Mr.B.Raveendran counsel for the petitioner in W.P.No.33525 of 2007 argued on a slightly different plain. As we can understand from the submissions of the learned counsel that the learned counsel would not seriously contest the levy of entry tax on imported vehicles as there is no submission made on that aspect, but arguments were confined only on the ground that these are fit cases where administrative waiver of taxes has to be granted.

69. The submission of the learned Senior Counsel is that the first of the decisions was rendered by this Court in a writ petition in W.P.No.498 of 1991 [M/s.Sumitomo Corporation v. State of Tamil Nadu and another] and the said writ petition was dismissed vide order dated 01.09.1999, thereby, holding that entry tax was leviable even for imported vehicles. In W.P.No.8738 of 1999 filed by M/s.TVS Electronics Limited v. The Registering Authority dated 19.04.2000, the writ petition was allowed with a direction to register imported vehicles without collection of entry tax. The third decision is in the case of Aashish Gulati v. The State of Tamil Nadu and others W.P.No.11033 of 2000, dated 06.09.2000, whereby, the learned single Bench did not agree with the view taken in the case of Sumitomo Corporation, largely on account of the decision of the Division Bench of Kerala High Court in Fr.William Fernandez (supra). On account of the differing view, the matter was referred to the Hon'ble Chief Justice to post the case before the Division Bench. We are informed that the matter is still pending. However, the decision of the Division Bench in Fr.William Fernandez (supra) has been reversed by the Hon'ble Supreme Court and the matter has been decided against the assessee. Therefore, the said decision is an answer to the reference made in the case of Aashish Gulati (supra).

70. Therefore, in our considered view, there would be no necessity for a separate order to answer the reference and the decision of the Hon'ble Supreme Court in Fr.William Fernandez (supra) covers the issue referred for consideration of the

Division Bench.

71. Coming back to the arguments of Mr.R.L.Ramani, learned Senior Counsel, it is submitted that the above orders will clearly show that there was ambiguity and different views were taken by different Benches and under similar circumstances when the provisions of Tamil Nadu General Sales Tax Act, 1959 were put to challenge, wherein as per Entry 150 in the Schedule to the Act, articles of food and drink sold to customer in 3 star, 4 star and 5 star hotels were taxable at 10% this was challenged as being discriminatory.

72. A Division Bench of this Court in Sangu Chakra Hotels (P) Ltd vs. State of Tamil Nadu (1985) 60 STC 125 allowed the writ petitions on the ground that the demand of higher rate of tax for star category hotels were discriminatory. The State Government filed appeal before the Hon'ble Supreme Court, which was tagged along with other connected matters and the Supreme Court in Kerala Hotel and Restaurant Association and others v. State of Kerala and others [1990 Vol. 77 STC 253], allowed the appeals filed by the State holding that there is a rational nexus exists for such classification and the classification is founded on intelligible differentia. Subsequently, one of the petitioners had filed separate appeals before the Supreme Court in Civil Appeal Nos.101 and 102 of 1995, wherein, it was pointed out that after the Division Bench judgment in Sangu Chakra Hotels (P) Ltd., entry was struck down and subsequently after the decision of the Supreme Court in Kerala Hotel and Restaurant Association (supra), entry was revived and in the interregnum, tax was not collected and therefore, administrative waiver was granted.

73. In this regard, the petitioners relied upon G.O.Ms.No.973 Revenue Department, dated 27.05.1967. The Hon'ble Supreme Court directed the Government to examine the claim of the South India Hotels and Restaurants Association and the claim was considered and vide G.O.Ms.No.157 Commercial Taxes and Religious Endowments Department, dated 22.04.1996, administrative waiver was granted subject to certain conditions. Therefore, it is the submission of the learned Senior Counsel that identical directions can be issued in these cases as well, as the petitioners cannot now pay tax.

74. We have heard the learned Special Government Pleader on the above submissions.

75. At the first instance, we need to point out that no Court can compel the Government to exercise its power to examine

or for that matter to grant administrative waiver. It is a policy decision to be taken by the Government and it is not for the Court to dictate as to whether or not the Government should exercise such power. That apart, facts of the case in which Government granted administrative waiver subject to conditions vide G.O.Ms.No.157 dated 22.04.1996 was entirely different and cannot be applied to the present cases, which arise out of a different enactment, the purport and intent being totally different. First of the decision was in the year 1999 holding that entry tax is leviable on import of vehicles. Another learned single Bench took a different view but did not distinguish the earlier decision, but chose to follow the decision of the Division Bench of the Kerala High Court in Fr.William Fernandez. In the third decision, there has been a reference because in the third decision, the first decision was noted. However, we need not labour much to make a further probe on this issue because the decision of the Division Bench of the Kerala High Court in Fr.William Fernandez has been reversed by the Hon'ble Supreme Court and the matters have attained finality. It is not in dispute that the petitioner in W.P.No.33525 of 2007 is still in possession and ownership of the vehicle imported by them. The law on the subject as decided by this Court as early as 01.09.1999 holds that the entry tax is leviable on imported vehicles. Therefore, we do not find any merits in the submissions that the matter should be relegated to the Government for grant of administrative waiver.

76. For all the above reasons, the writ petitions are dismissed and it is held that the petitioners are liable to pay entry tax on imported vehicles brought into the State of Tamil Nadu for use or for sale. Insofar as the miscellaneous petitions filed by the petitioners raising additional grounds are concerned, the learned Senior Counsel has not advanced any arguments, but their argument was only on the ground of administrative waiver in the light of the decision taken by us in the preceding paragraphs. Hence, there is no necessity to consider the additional grounds raised in the miscellaneous petitions. Accordingly, the same stands closed. No costs.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

svki/mrm

To

1 THE STATE OF TAMILNADU,
REP.BY ITS SECRETARY HOME (TRANSPORT),
DEPT.FORT ST.GEORGE CHENNAI-9.

2 THE COMMERCIAL TAX OFFICER,
46 - GREEMS ROAD CH-6.

3 THE REGIONAL TRANSPORT OFFICER,
SOUTH CHENNAI.

4 THE MOTOR VEHICLES INSPECTOR,
UNIT TRIPLICANE, CHENNAI-5.

5 THE REGIONAL TRANSPORT OFFICER,
NORTH EAST, CHENNAI,
TONDIARPET CHENNAI.

6 THE MOTOR VEHICLES INSPECTOR,
TONDIARPET CHENNAI.

7 THE SECRETARY TO GOVERNMENT,
THE UNION OF INDIA
MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
NEW DELHI

8 THE SECRETARY TO GOVERNMENT,
THE STATE OF TAMILNADU
COMMERCIAL TAXES AND RELIGIOUS ENDOWMENT DEPARTMENT,
FORT ST.GEORGE, CH-9

9 THE REGIONAL TRANSPORT AUTHORITY,
CUDDALORE

10 COMMERCIAL TAX OFFICER,
VRIDHACHALAM

11 THE SECRETARY TO GOVERNMENT,
TRANSPORT DEPARTMENT, FORT ST.GEORGE,
CHENNAI-9

12 THE COMMISSIONER OF TRANSPORT,
EZHILAGAM, CHENNAI-5.

13 THE COMMERCIAL TAX OFFICER,
CUDDALORE TOWN, CTO OFFICE,
CUDDALORE.

14 THE ASSISTANT REGISTERING AUTHORITY,
REGIONAL TRANSPORT OFFICE,
CHENNAI CETRAL, CHENNAI.

15 THE REGIONAL TRANSPORT OFFICER
CHENNAI (WEST) CHENNAI 600 078.

16 THE REGISTERING AUTHORITY,
REGIONAL TRANSPORT OFFICE,
CHENNAI(CENTRAL) AYANAVARAM CHENNAI-23

17 THE MOTOR VEHICLES INSPECTOR
GRADE I REGIONAL TRANSPORT OFFICE (WEST)
CHENNAI-78

18 THE REGISTERING AUTHORITY,
THE REGIONAL TRANSPORT OFFICE, CHENNAI
CHENNAI (WEST), CHENNAI-78

19 THE STATE OF TAMILNADU,
REP.BY SPECIAL COMMISSIONER'S
COMMISSIONER OF COMMERCIAL TAXES,
EZHILAGAM, CHEPAUK, CHENNAI 5

20 THE REGISTRY AUTHORITY,
REGIONAL TRANSPORT OFFICER,
CHENNAI (SOUTH) THIRUVANMIYUR,
CHENNAI-41.

21 THE PRINCIPAL COMMISSIONER AND
COMMISSIONER OF COMMERCIAL TAXES,
CHEAPUK-5.

22 THE REGISTERING AUTHORITY,
REGIONAL TRANSPORT OFFICE,
CHENNAI(CENTRAL) AYANAVARAM CHENNAI-23

23 THE ASSISTANT COMMISSIONER (CT)
(ADMINISTRATION) CENTRAL DIVISION
GREAMS ROAD, CHENNAI 6.

24 THE COMMERCIAL TAX OFFICER,
VALLUVAR KOTTAM ASSESSMENT CIRCLE,
CHENNAI.

25 THE COMMERCIAL TAX OFFICER,
CHROMPET ASSESSMENT CIRCLE,
MARKET ROAD, NEHRU NAGAR,
CHROMEPET, CHENNAI-44

26 THE REGIONAL TRANSPORT OFFICER,
CHENNAI NORTH, CHENNAI-78.

27 THE MOTOR VEHICLES INSPECTOR
GRADE I REGIONAL TRANSPORT OFFICE (NORTH)
CHENNAI.

28 THE REGIONAL TRANSPORT OFFICE,
CHENNAI – SOUTH CHENNAI.

29 THE MOTOR VEHICLES INSPECTOR
GRADE I REGIONAL TRANSPORT OFFICE (SOUTH)
CHENNAI.

30 THE REGIONAL TRANSPORT OFFICER CUM
REGISTRING AUTHORITY, CHENNAI
SOUTH WEST, VALASARAVAKKAM, CHENNAI

31 THE MOTOR VEHICLES INSPECTOR,
UNIT TRIPLICANE, CHENNAI-600005

32 THE COMMERCIAL TAX OFFICER,
ADYAR ASSESSMENT CIRCLE, CHENNAI.

32 THE COMMERCIAL TAX OFFICER,
ALWARPET, ASSESSMENT CIRCLE, CHENNAI.

33 THE MOTOR VEHICLES INSPECTOR (SOUTH)
REGIONAL TRANSPORT OFFICE (SOUTH UNIT)
CHENNAI - 600 028.

34 THE REGIONAL TRANSPORT OFFICER CUM
REGISTRING AUTHORITY, CHENNAI
SOUTH WEST, VALASARAVAKKAM, CHENNAI

35 THE DEPUTY COMMERCIAL TAX OFFICER-1
RAJAPALAYAM.

36 THE COMMERCIAL TAX OFFICER - I
TIRUPUR.

37 THE REGIONAL TRANSPORT OFFICER,
TIRUPUR.

38 THE REGIONAL TRANSPORT AUTHORITY
REGIONAL TRANSPORT OFFICE, TIRUPUR

39 THE REGIONAL TRANSPORT OFFICER,
CHENNAI (EAST), CHENNAI-12.

40 THE MOTOR VEHICLES INSPECTOR
CHENNAI-EAST CHENNAI

41 THE REGIONAL TRANSPORT OFFICER,
NORTH EAST, CHENNAI,
TONDIARPET CHENNAI.

42 THE MOTOR VEHICLES INSPECTOR
(NORTH EAST) TONDIARPET, CHENNAI 19.

43 THE REGIONAL TRANSPORT OFFICE,
SOUTH CHENNAI, CHENNAI.

44 THE MOTOR VEHICLES INSPECTOR,
SOUTH CHENNAI, CHENNAI.

45 THE COMMERCIAL TAX OFFICER
KORATTUR ASSESSMENT CIRCLE,
CHENNAI-80

46 THE REGIONAL TRANSPORT OFFICE,
CHENNAI SOUTH, CHENNAI.

47 THE MOTOR VEHICLES INSPECTOR,
TRIPLICANE UNIT OFFICE, CHENNAI-5.

48 THE REGIONAL TRANSPORT OFFICER,
CHENNAI (NORTH WEST), CHENNAI.

49 THE MOTOR VEHICLES INSPECTOR,
CHENNAI (NORTH WEST), CHENNAI.

50 THE COMMERCIAL TAX OFFICER
SPURTANK ROAD, EGMORE, CHENNAI 8

51 THE COMMERCIAL TAX OFFICER,
EGMORE II, ASSESMENT CIRCLE
CHENNAI-31.

52 THE REGIONAL TRANSPORT OFFICER,
CHENNAI, CENTRAL CHENNAI.

53 THE COMMERCIAL TAX OFFICER
T.NAGAR, ASSESSMENT CIRCLE
CHENNAI.

54 THE REGIONAL TRANSPORT OFFICER
K.K.NAGAR, WEST CHENNAI.

55 THE COMMERCIAL TAX OFFICER
SRIPERMPATHUR ASSESSMENT CIRCLE
CHENNAI.

56 THE REGIONAL TRANSPORT OFFICER
THIRUVALLUR, THIRUVALLUR DISTRICT
TAMILNADU.

57 THE COMMERCIAL TAX OFFICER-I
UDUMALAIPET, COIMBATORE DISTRICT.

58 THE COMMERCIAL TAX OFFICER-II
PALANI

59 THE REGIONAL TRANSPORT OFFICER,
UDUMALAIPET, COIMBATORE DISTRICT.

60 THE DEPUTY COMMERCIAL TAX OFFICER
COONOOR

61 THE REGIONAL TRANSPORT OFFICER
UDHAGAMANDALAM

62 THE COMMERCIAL TAX OFFICER
THIRUVALUVAR.

63 THE MOTOR VEHICLES INSPECTOR GRADE I,
REGIONAL TRANSPORT OFFICE,
THIRUVALLUR.

64 THE ASSISTANT COMMISSIONER(CT)
KOYAMBEDU ASSESSMENT CIRCLE, CHENNAI.

65 THE COMMERCIAL TAX OFFICER
MANDAVALI ASSESSMENT CIRCLE, CHENNAI.

66 THE COMMERCIAL TAX OFFICER,
TRIPLICANE II, ASSESSMENT CIRCLE,
NO.62, CATHEDRAL ROAD, CHENNAI.

67 THE COMMECIAL TAX OFFICER,
TIRUPUR, COIMBATORE DISTRICT.

68 THE REGIONAL TRANSPORT OFFICER,
TIRUPUR, COIMBATORE DISTRICT.

69 THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES
DC CENTRAL DIVISION GREAMS ROAD
CHENNAI-6.

70 THE REGIONAL TRANSPORT OFFICE,
CHENNAI (NORTH) VYSARPADI,
CHENNAI-39

71 THE REGIONAL TRANSPORT OFFICER,
MEENAMBAKKAM, KANCHEEPURAM.

72 THE COMMERCIAL TAX OFFICER -I
SAIBABA COLONY CIRCLE, DR.BALASUNDARAM ROAD,
COIMBATORE 18

73 THE COMMERCIAL TAX OFFICER,
MYLAPORE ASSESSMENT CIRCLE, CHENNAI

74 THE MOTOR VEHICLE INSPECTOR,
CHENNAI NORTH, CHENNAI, TAMILNADU.

75 THE MOTOR VEHICLE INSPECTOR
THIRUVALLUR, THIRUVALLUR DISTRICT,
TAMILNADU.

76 THE COMMERCIAL TAX OFFICER,
CHENNAI-WEST, CHENNAI.

77 THE COMMERCIAL TAX OFFICER,
CHENGALPATTU, KANCHEEPURAM DISTRICT.

78 THE ASSISTANT REGISTERING AUTHORITY CUM
MOTOR VEHICLES INSPECTOR UNIT OFFICE,
CHENGALPATTU

79 THE DEPUTY COMMISSIONER(CT)
CHENNAI (EAST) DIVISION, CHENNAI -6.

80 THE COMMERCIAL TAX OFFICER
MYLAPORE ASSESSMENT CIRCLE, CHENNAI -4.

81 THE MOTOR VEHICLE INSPECTOR
MEENAMBAKKAM, CHENNAI.

82 THE REGIONAL TRANSPORT OFFICER
MEENABAKKAM, CHENNAI

83 THE DEPUTY COMMISSIONER
COMMERCIAL TAXES, SALEM.

84 THE REGIONAL TRANSPORT OFFICER
SALEM.

85 THE MOTOR VEHICLE INSPECTOR
GRADE I, OFFICE OF THE REGIONAL TRANSPORT OFFICER,
KANCHEEPURAM DISTRICT.

86 THE COMMERCIAL TAX OFFICER (CENTRAL)
GREAMS ROAD, CHENNAI-6.

87 THE REGIONAL TRANSPORT OFFICER
POONAMALLEE REGIONAL TRANSPORT OFFICE
BYE PASS ROAD POONAMALLEE
CHENNAI 56.

88 THE COMMISSIONER OF COMMERCIAL TAX,
EZHILAGAM, CHEPAUK, CHENNAI 5

89 THE COMMERCIAL TAX OFFICER,
KORATTUR ASSESSMENT CIRCLE,
KORATTUR, CHENNAI.

90 THE REGIONAL TRANSPORT OFFICER,
CHENNAI SOUTH, CHENNAI.

91 THE MOTOR VEHICLE INSPECTOR,
MANDAVEL, CHENNAI.

92 THE REGIONAL TRANSPORT OFFICER
ANNA NAGAR CHENNAI 40.

93 THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES,
DC. CENTRAL DIVISION,
GREAMS ROAD CHENNAI-600 006

94 THE MOTOR VEHICLE INSPECTOR GRADE I
TRIPLICANE UNIT, MANDAVELI,
CHENNAI.

95 THE REGIONAL TRANSPORT OFFICER
CHENNAI SOUTH WEST 47/49
KALIAMMAN KOIL STREET, SAI NAGAR,
VIRUGAMBAKKAM, CHENNAI-92

96 THE ADMINISTRATIVE ASSISTANT COMMISSIONER (C.T.)
CHENNAI (CENTRAL) DIVISION,
CHENNAI 5.

97 THE REGIONAL TRANPSORT OFFICER,
ANNA NAGAR, CHENNAI-40.

98 THE COMMERCIAL TAX OFFICER,
VADAPALANI-I, CHENNAI.

99 THE ASSISTANT COMMISSIONER OF
COMMERCIAL TAXES, HARBOUR-I,
CHENNAI-1.

100 THE REGIONAL TRANSPORT OFFICER
CHENNAI (EAST), CHENNAI-600 012.

101 THE COMMERCIAL TAX OFFICER AUTHORITY,
ASSESSMENT CIRCLE, AMBATTUR, CHENNAI.

+1cc to Mr.B.Raveendran, Advocate in sr.no.8091
+1cc to M/s.Hari Radhakishanan, Advocate in sr.no.8343
+1cc to Special Government Pleader (T), Sr.No.7829

W.P.No.32710 of 2005 and etc.,batch

CA, PVS, VG-II (CO)
CS/26/11/2019
CS/23/11/2020