

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 04.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.5122 of 2010
 & MP.No.1 of 2010

Harris Jayaraj

....Petitioner

Vs

1. The State of Tamil Nadu,
 Rep. by its Secretary,
 Home (Transport) Department,
 Fort St.George, Chennai - 600 009.

2. The Assistant Commissioner (CT),
 Saligramam Assessment Circle,
 Chennai.

3. The Regional Transport Officer,
 Chennai West, Chennai.

4. The Motor Vehicle Inspector,
 Chennai West, Chennai.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioner's imported Hummer H3 bearing chassis number ADMDN 13E984427720 and Engine number M84427720, to be registered and assign new registration mark by the 3rd and 4th respondent.

For Petitioner : Mr.B.Satish Sundar

For Respondent : Mr.A.Zakir Hussain,
 Govt.Advocate for R1,3,4
 Mr.Mohammed Shaffiq
 Spl.Govt.Pleader for R2

ORDER

The proposition of entry tax leviable on vehicles imported from abroad was subject to challenge in various writ petitions and has ultimately been upheld by the Hon'ble Supreme Court of India. Following the proposition, a Division Bench of this Court in a batch of writ petitions in W.P.No.32710 of 2005, etc., dated 29.01.2019, had also dismissed the Writ petitions holding that the importers are liable to pay entry tax on the vehicles imported from abroad and brought into the State of Tamil Nadu for use or for sale.

2. In view of the same, the prayer sought for in the present writ petition cannot be considered. Hence, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

सत्यमेव जयते

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04.07.2019

Index:Yes/No
Speaking order/Non-speaking order
Pkn.

To

1. The Secretary,
State of Tamil Nadu,
Home (Transport) Department,
Fort St.George, Chennai - 600 009.
2. The Assistant Commissioner (CT),
Saligramam Assessment Circle,
Chennai.
3. The Regional Transport Officer,
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4. The Motor Vehicle Inspector,
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M.S.RAMESH,J.

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