

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.36151 of 2005 and
W.P.M.P.Nos.39000 of 2005
and W.M.P.No.8652 of 2018

M/s.Adayar Gate Hotel Ltd.,
132, TTK Road,
Chennai - 600 018,
Rep. by its Company Secretary,
K.Narayanan

...Petitioner

Vs

1. The State of Tamilnadu
Represented by
The Secretary,
Commercial Taxes Department,
Chepauk, Chennai - 600 005.

2. The Principal Commissioner and
Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.

3. The Regional Transport Officer,
Thiruvannamur,
Chennai - 600 041.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying 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.890837, dated 13.10.2005 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990.

For Petitioner : Mr.S.Dayaleeswaran

For Respondents : Mr.Haribabu, AGP
for R1 and R2

: Mr.A.Zakir Hussain, GA
for R3

ORDER

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

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

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

Vum

To

1. The Secretary,
The State of Tamilnadu,
Commercial Taxes Department,
Chepauk, Chennai - 600 005.
2. The Principal Commissioner and
Commissioner of Commercial Taxes,
Chepauk, Chennai - 600 005.
3. The Regional Transport Officer,
Thiruvannamayar,
Chennai - 600 041.

+1cc to Mr.B.Raveendran, Advocate, S.R.No. 52120
+1cc to the Government Pleader, S.R.No. 53501

W.P.No.36151 of 2005 and
W.P.M.P.Nos.39000 of 2005
and W.M.P.No.8652 of 2018

GP(CO)
GN(29/07/2019)