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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.37213 of 2007

M/s.Ashritha Earth Movers,
Represented by its proprietor
Mr.Madhusudhana Reddy,
79, Patel Road, Perambur,
Chennai - 600 011.

...Petitioner

Vs

1. The State of Tamilnadu
Represented by
The Secretary,
Home (Transport) Department,
Fort. St. George,
Cehnnai - 600 009.
2. The Commercial Tax Officer (North),
Chennai.
3. The Regional Transport Officer,
Chennai - North,
Chennai.
4. The Motor Vehicles Inspector
Grade - I ,
Unit Office (North),
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 subordinate from demanding or collecting entry tax on the petitioner's Mitsubishi Motor Grader Model MG 3, 1995 model having Serial Number 8172 to be registered and assigned new registration mark by the third and fourth respondents.



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For Petitioner : M/s.B.Sathish Sundar
For Respondents : Mr.A.Zakir Hussain, GA
for R1, R3, R4
: Mr.Haribabu, AGP
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.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

vum
To

1. The Secretary,
The State of Tamilnadu
Home (Transport) Department,
Fort. St. George,
Cehnnai - 600 009.
2. The Commercial Tax Officer (North),
Chennai.
3. The Regional Transport Officer,
Chennai - North,
Chennai.



4. The Motor Vehicles Inspector
Grade - I ,
Unit Office (North),
Chennai.

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+1cc to the Special Government Pleader Sr.52990
+1cc to the Government Pleader Sr.53502

W.P.No.37213 of 2007

bp[co]
srg 21/08/2019