

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.39700 of 2005
and
W.M.P.No.42588 of 2005

C.Ravindran

...Petitioner

Vs

1. The State of Tamilnadu
Rep.by its Secretary,
Home (Transport) Department,
Fort St.George, Chennai - 9.
2. The Secretary,
Commercial Taxes,
Government of Tamilnadu,
Fort St.George, Chennai - 9.
3. The Commercial Tax Officer,
Greams Road,
Chennai - 6.
4. The Regional Transport Officer,
Chennai Central, Ayanavaram,
Chennai - 23.

...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 in respect of the imported car bearing Engine No.51043621 and Chassis No.WBAHN 620X0 DN55421, to be registered and to be assigned with new registration mark by the 4th respondent.

For Petitioner : No Appearance

For Respondents: Mr.A.Zakir Hussain, GA
for R1 and R4
Mrs.Dhanamadri, GA
for R2 and 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. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

hvk

To

1. The Secretary,
Home (Transport) Department,
Fort St.George, Chennai - 9.
2. The Secretary, Commercial Taxes,
Government of Tamilnadu,
Fort St.George, Chennai - 9.
3. The Commercial Tax Officer,
Greams Road, Chennai - 6.
4. The Regional Transport Officer,
Chennai Central, Ayanavaram, Chennai - 23.

+1cc to The Special Government Pleader(T), in sr.no.56127
+1cc to the Government Pleader, S.R.No.56521

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and
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SS(CO)
CS/13/08/2019