

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.3997 of 2011
and
M.P.No.1 of 2011

M/s.GRT Hotels and Resorts Private Limited,
Rep. by its Managing Director
G.R.Ananthapadmanabhan,
No.136, Usman Road, T.Nagar,
Chennai - 600017.Petitioner

Vs

1. The Assistant Commissioner (CT),
T.Nagar (South) Assessment Circle,
Chennai - 600028.
2. The Administration Deputy
Commissioner (CT),
Chennai (Central) Division,
PAPJM Buildings, Greams Road,
Chennai - 600006.
3. The Regional Transport Officer,
Chennai (West), K.K.Nagar,
Chennai - 600078.Respondents

Prayer: Writ Petition filed under Article 226 of the
Constitution of India praying to issue a Writ of
Certiorari, to call for the records of the second
respondent in E.T.R.SI.No.1/2011/B1 dated 07.01.2011 and
quash the same.

For Petitioner : Mr.V.Sundareswaran
For Respondents: Mrs.Dhanamadhri, GA
for R1 & R2
Mrs.A.Sri Jayanthi, Spl. GP
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. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

hvk

To

1. The Assistant Commissioner (CT),
T.Nagar (South) Assessment Circle,
Chennai - 600028.

2. The Administration Deputy
Commissioner (CT),
Chennai (Central) Division,
PAPJM Buildings,
Greens Road, Chennai - 600006.

3. The Regional Transport Officer,
Chennai (West),
K.K.Nagar, Chennai - 600078.

+1 cc to spl Government Pleader Sr.No. 49035

+1cc to Mr. V.Sundareswaran, Advocate SR.No. 48220

W.P.No.3997 of 2011

and

M.P.No.1 of 2011

A.SK(16/07/2019)