



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P. 27666 of 2013

and

M.P. 1 of 2013

M/s.The Rennaaissance Grand  
by its proprietor Mr.U.Santhanam Pillai,  
No.422, SIPCOT Phast II,  
Bengalore Main Road,  
Hosur-635 109.

... Petitioner

Vs

1. The State of Tamil Nadu,  
Rep. by its Secretary to Government,  
Commercial Tax Department,  
Fort St.George,  
Chennai - 9.

2. The Assistant Commissioner,  
Commercial Taxes,  
Hosur North, Hosur,  
Krishnagiri.

3. The Regional Transport Officer,  
Hosur,  
Krishnagiri District.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondents not to demand entry tax on the passenger vehicle Mercedes-Benz ML350CDI 4matic Blue efficiency off Road vehicle with Chassis No.WDC 1660232A208298, Engine No.64282641305639 imported by the petitioner.

For Petitioner : Mr.T.V.Lakshmanan

For Respondents : Mr.A.Zakir Hussain, GA  
for R1 and R3

Mrs.Dhanamadri, GA  
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.

Sd/-

Assistant Registrar(Insp.Cell)

//True Copy//

Sub Assistant Registrar

rpp

To

1. The Secretary to Government,  
State of Tamil Nadu,  
Commercial Tax Department,  
Fort St.George,  
Chennai - 9.
2. The Assistant Commissioner,  
Commercial Taxes,  
Hosur North, Hosur,  
Krishnagiri.
3. The Regional Transport Officer,  
Hosur,  
Krishnagiri District.

+1cc to The Special Government Pleader(Taxes) sr.58226

+1cc to Government Pleader sr.57331

W.P. 27666 of 2013

and

M.P. 1 of 2013

nr 26/08/2019