

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.9081 of 2015
and
M.P.No.1 of 2015

M/s.Radiance Media Pvt Ltd.,
Represented by its Authorized Signatory
Mr.Varun Manian
480, Khivraj Complex II,
Anna Salai, Nandanam,
Chennai - 600035.Petitioner

Vs

1. The State of Tamilnadu
Represented by
The Secretary to Government,
Commercial Tax Department,
Fort St.George,
Chennai - 9.
2. The Commercial Tax Officer,
T.Nagar, Assessment Circle,
Chennai.
3. The Regional Transport Officer,
Chennai West, Chennai.
4. The Motor Vehicle Inspector,
Chennai West, 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 subordinates from demanding or collecting entry tax on the petitioner company's imported new Rolls Royce Motor Vehicle having Chasis Number SCA68104EUH23611 and Engine Number 90460604 vide Inbound Sale Invoice (Sale in the course of Import) number IBS-004/2014-15 dated 31.12.2014, to be registered and assign new registration mark by the 3rd and 4th respondents.

For Petitioner : Mr.U.Vishal Kumar

For Respondents : Mr.Haribabu, AGP
for R1 and R2
: Mr.A.Zakir Hussain
for R3 and R4

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/-
Deputy Registrar (CJ Conf.,)

//True Copy//

vv/hvk
To

Sub Assistant Registrar

1. The Secretary to Government,
Commercial Tax Department,
Fort St.George, Chennai-9.
2. The Commercial Tax Officer,
T.Nagar, Assessment Circle, Chennai.
3. The Regional Transport Officer,
Chennai West, Chennai.
4. The Motor Vehicle Inspector,
Chennai West, Chennai.

+1 cc to the Special Govt. Pleader(Taxes), Advocate, S.R.No.46537
+1 cc to the Government Pleader, S.R.No.45394

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MP(CO)
SSM(03/07/2019)