

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 09.09.2019
CORAM
THE HONOURABLE Dr. JUSTICE ANITA SUMANTH
W.P.No.16922 of 2014

N.Mrinalini Reddy
Rep by her power agent
N.Mal Reddy

...Petitioner

Vs.

- 1.The Assistant Commissioner
of Commercial Taxes
Egmore-II Assessment Circle
Chennai-600006
- 2.The Registering Authority cum
Regional Transport Officer,
Chennai Central, Chennai 600023

...Respondents

Prayer:- Writ Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, forbearing the 1st respondent from demanding or collecting entry tax as demanded by them on the used Aston Martin Car bearing Engine No.4004430SVC Chassis No.: DB63375R thereby directing the 2nd respondent to register the car and assign a registration mark for the vehicle.

For Petitioner : Mr.K.Aparna Devi
& Srenik S. Jain

For Respondent : Mr.Mohd Shafiq
Special Government Pleader(T)

O R D E R

The petitioner seeks a mandamus forbearing the 1st respondent from demanding or collecting entry tax as demanded on a used Aston Martin car 1968 model, (in short 'vehicle in question'), and a direction to the registering authority to register the car and assign registration mark.

2. Though styled as a mandamus, the petitioner has in effect sought a declaration to the effect that the Tamil Nadu Tax on Entry of Goods Into Local Areas Tax Act, 2001 would not apply in regard to the transaction of import of the vehicle in question.

3. This issue has in fact been decided by the Supreme Court in the case of State of Kerala and Others Vs. Fr. William Fernandez and Others [17 SCC Online SC 1291], followed

subsequently by a Division Bench of this Court in the case of V.Krishna Murthy & Others Vs. State of Tamil Nadu & others dated 29.01.2019 confirming the position that the provisions of the Tamil Nadu Tax on Entry of Goods Into Local Areas Tax Act, 2001 would apply in cases of vehicles imported into the State of Tamil Nadu.

4. In the light of the same, there is no merit in the writ petition and the same is dismissed. No costs.

Sd/-

Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

ska

To

- 1.The Assistant Commissioner
of Commercial Taxes
Egmore-II Assessment Circle
Chennai-600006
- 2.The Registering Authority cum
Regional Transport Officer,
Chennai Central, Chennai 600023

+1 cc to the Special Government Pleader(Taxes) sr78090

+1 cc to Mr.P.Subba Reddy Advocate sr78030

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