



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.07.2019

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

W.P(MD) .No.19737 of 2016

and

W.M.P(MD)No.14232 of 2016

Tvl.Virumandy Construction,
Represented by its Managing Partner,
V.Virumandy

...Petitioner

Vs.

1.The State of Tamilnadu,
through its Secretary to Government,
Department of Commercial Taxes,
St.George Fort, Chennai - 600 009.

2.The Assistant Commissioner(CT),
Thriupparankundram Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai - 625 020.

3.The Registering Authority,
Regional Transport Officer,
Madurai South,
No.91, Bye-Pass Road,
Madurai - 625 010.

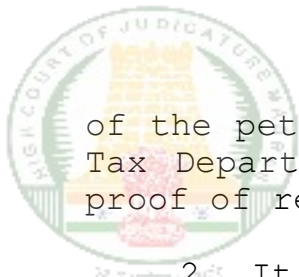
... Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for records pertaining to the impugned proceedings of the third respondent in A.Thi.Mu.No.XXX/23/2016 dated 20.09.2016 and quash the same and consequently direct the directing the third respondent to re-register the petitioners vehicle Asphait cum Wet Mix Pacer Finisher bearing Chasis No.:KRE/043/SEP/16-17 and Engine No.4H3213/ 1620067 purchased from Gozaria at Mehsana District of Gujarat and assigned temporary Registration No. GJW 02 A5 2383 dated 12.09.2016 on payment of 15% of the entry levy without insisting on the payment of Entry tax to the second respondent.

For petitioner : Mr.R.Veeramanikandan
For Respondents : Mrs.J.Padmavathy Devi
Special Government Pleader

ORDER

The petitioner in this writ petition has challenged a communication issued by the third respondent dated 20.09.2016 wherein the Registering Authority, the Regional Transport Officer, Madurai, the third respondent herein, has returned the application



of the petitioner directing it to remit Entry Tax to the Commercial Tax Department and re-submit the application thereafter along with proof of remittance of the tax.

2. It is pertinent to note that no proceedings of entry tax have been initiated thus far by the Commercial Tax Department.

3. This Court vide its orders dated 17.10.2016 has issued an interim direction to the Registering Authority to register the vehicle in question on payment of 1% of the Entry Tax levy. Admittedly, this order has been complied with.

4. In the light of the aforesaid, in my opinion nothing further survives in this writ petition specifically in the light of the fact that there has been no assessment of entry tax made till date by the statutory authorities. This writ petition is thus disposed of recording the aforesaid. No costs. Consequently, connected miscellaneous petition is disposed of.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar(CS)

To

1.The Secretary to Government,
Department of Commercial Taxes,
St.George Fort, Chennai - 600 009.

2.The Assistant Commissioner(CT),
Thriupparankundram Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai - 625 020.

3.The Registering Authority,
Regional Transport Officer,
Madurai South, No.91, Bye-Pass Road,
Madurai - 625 010.

+1 CC to M/s.B.ROOBAN, Advocate SR-72601.

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