BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 08.08.2019

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.(MD)No.491 of 2017
and
W.M.P(MD)No.398 of 2017

M/s.Janaki Traders,
Rep. by its Partner,
S.Chitambara Sundaram,
S/o.C.Sivasubramanian,
No.62, Toovepuram 10th Street,
Thoothukudi - 628 002. ... Petitioner

Vs.

1.The Commercial Tax Officer - II,
Thoothukudi.

2.The Assistant Commissioner (CT)-III,
Thoothukudi.

3.The Regional Transport Officer,
Thoothukudi.

4.The State of Tamil Nadu,
Rep. by the Secretary to Government,
Department of Commercial Taxes and
Religious Endowments,
Fort St. George, Chennai - 9. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorarified Mandamus, to call for the records relating to the proceedings of the impugned notice in TIN No.33385921490/2015-16 dated 29.12.2016 on the file of the second respondent and quash the same and further directing the second respondent to issue No Objection Certificate to register the Volva Wheel Loader Model L120F with Log Grappler bearing Engine No.11941022 and Chasis No.27617 under the Motor Vehicles Act, 1988 and further directing the third respondent to register the said vehicle belonging to the petitioner under Motor Vehicles Act, 1988.

For Petitioner : Mr.G.Prabhu Rajadurai

For Respondents : Mrs.J.Padmavathi Devi,
Special Government Pleader.

ORDER

The petitioner prays for a Certiorarified Mandamus, quashing the order dated 29.12.2016 and directing the second respondent / Assistant Commissioner (Commercial Taxes)-III, Thoothukudi, to issue a No Objection Certificate in order that the Regional Transport Office may register a Volva Wheel Loader Model L120F with Log Grappler bearing Engine No.11615638 and Chasis No.27156 purchased by the petitioner.

2.The impugned communication is only a notice and as such, I am of the view that the petitioner has rushed to this Court pre-maturely. Moreover, the only ground raised in this Writ Petition is that the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, does not apply to the imported vehicles. Thus, even on merits, the contention of the petitioner is found to be incorrect in the light of the categoric Judgment by the Supreme Court in the case of *State of Kerala and others Vs. FR.William Fernandez Etc. Etc* [2017 (12) Scale].

3.In the light of the aforesaid Judgment, this Writ Petition is dismissed and the second respondent / Assistant Commissioner (Commercial Taxes)-III, Thoothukudi is directed to complete the assessment within a period of four weeks from today, after hearing the petitioner. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS-III)

/TRUE COPY/

Sub Assistant Registrar

To
1.The Commercial Tax Officer – II,
Thoothukudi.
2.The Assistant Commissioner (CT)-III,
Thoothukudi.
3.The Regional Transport Officer,
Thoothukudi.
4.The Secretary to Government,
Department of Commercial Taxes and
Religious Endowments,
Fort St. George, Chennai – 9.

+1 CC to M/s.G.PRABHU RAJADURAI, Advocate SR-80825

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ps
JM/10.09.2019/2P/6C