BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 08.08.2019
CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P(MD)No.19590 of 2017
and
W.M.P(MD)No.15862 of 2017

P.K.Mookanambalam ... Petitioner

Vs.

1.The State of Tamil Nadu,
Rep. by the Secretary to the Government,
Commercial Taxes Department,
Fort St. George,
Chennai - 600 009.

2.The Assistant Commissioner (CT),
Thallakulam Assessment Circle,
C.T.Buildings,
Dr.Thangaraj Salai,
Madurai 625 020.

3.The Registering Authority,
Regional Transport Officer,
Madurai North,
Madurai. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Mandamus, directing the third respondent herein to re-register the petitioner's Road Roller case New Holland make bearing Chassis No.NKJ1107EPHKT00400 purchased from Maharashtra State and assigned temporary Registration No.4100046 dated on 15.05.2017 without insisting on the payment of 15% of the entry levy and without insisting on the payment of Entry Tax and Penalty or without insisting on the No Objection Certificate from the second respondent.

For Petitioner : Mr.M.Sridharan

For Respondents : Mr.R.Murugan,
Additional Government Pleader.

ORDER

The petitioner has purchased a road roller from Bombay in terms of an invoice dated 25.04.2017 and has filed a representation before the Regional Transport Office seeking permanent registration of the vehicle on the ground that the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, would not apply and thus, there was no necessity to produce No Objection Certificate from the Commercial Taxes Department.

2.The vehicle has been released upon payment of 15%, at the time of admission by this Court in the Writ Petition.

3.In the light of the Judgment of the Supreme Court in the case of *Jindal Stainless Limited and another Vs. State of Haryana and others [(2017) 12 SCC 1]*, the prayer of the petitioner for a Mandamus directing the authorities to re-register the vehicle without insisting the payment of entry tax and penalty is not liable to be granted. Instead there is a Mandamus to the second respondent to issue notice to the petitioner and complete the proceedings for assessment, after hearing the petitioner, on merits within a period of six weeks from the date of receipt of copy of this order.

4.In the light of the aforesaid, this Writ Petition stands disposed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS-III)

/TRUE COPY/

Sub Assistant Registrar

To

1.The Secretary to the Government,
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3.The Registering Authority,
Regional Transport Officer,
Madurai North, Madurai.

+1 CC to M/s.SPL GP (SR-81156[F] dated 09/08/2019)

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JM/18.09.2019/2P/5C