

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.41779 of 2016

and

WMP.No.35767 of 2016

M/s.Empee Hotels Ltd.,
rep. by its Executive Director
Mr.Sheerju Purushothaman,
S/o.Purushothaman,
registered office at No.59, Harris Road,
Empee Tower, Pudupet,
Chennai-600 002.

..Petitioner

-Vs-

1. The State of Tamil Nadu
rep. by its Secretary to Government,
Transport Department,
Fort St. George,
Secretariat, Chennai-600 009.
2. The Assistant Commercial (CT),
Assessment Circle,
Chennai.
3. The Regional Transport Officer,
Chennai West,
No.1, Bharathidasan Colony,
Mambalam Taluk Office Complex,
K.K. Nagar, Chennai-600 078.
4. The Motor Vehicle Inspector,
Office of the Regional Transport Officer,
Chennai West,
No.1, Bharathidasan Colony,
Mambalam Taluk Office Complex,
K.K. Nagar, Chennai-600 078.

..Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying to issue a writ of Mandamus, forbearing the respondents and their subordinate from demanding or collecting

Entry Tax on the petitioner's imported new BMW 520d Sedab-alpine White, Car vehicle bearing Chassis No.WBA5E520XGG698715 and Engine No.63809727, to be registered and assign new registration mark by the respondents 3 and 4.

For Petitioner : No Appearance

For Respondent : Mr.R.Swarnavel, GA (T)
No.2

O R D E R

The Writ Petition is taken up today and heard through video conferencing.

2. 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 Hon'ble 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 vehicles imported from abroad and brought into the State of Tamil Nadu for use or for sale.

3. In view of the same, the prayer sought for in the present Writ Petition cannot be considered. Hence, the Writ Petition stands dismissed. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

To

1. The Secretary to Government,
State of Tamil Nadu
Transport Department,
Fort St. George, Secretariat,
Chennai-600 009.

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2. The Assistant Commercial (CT),
Assessment Circle,
Chennai.

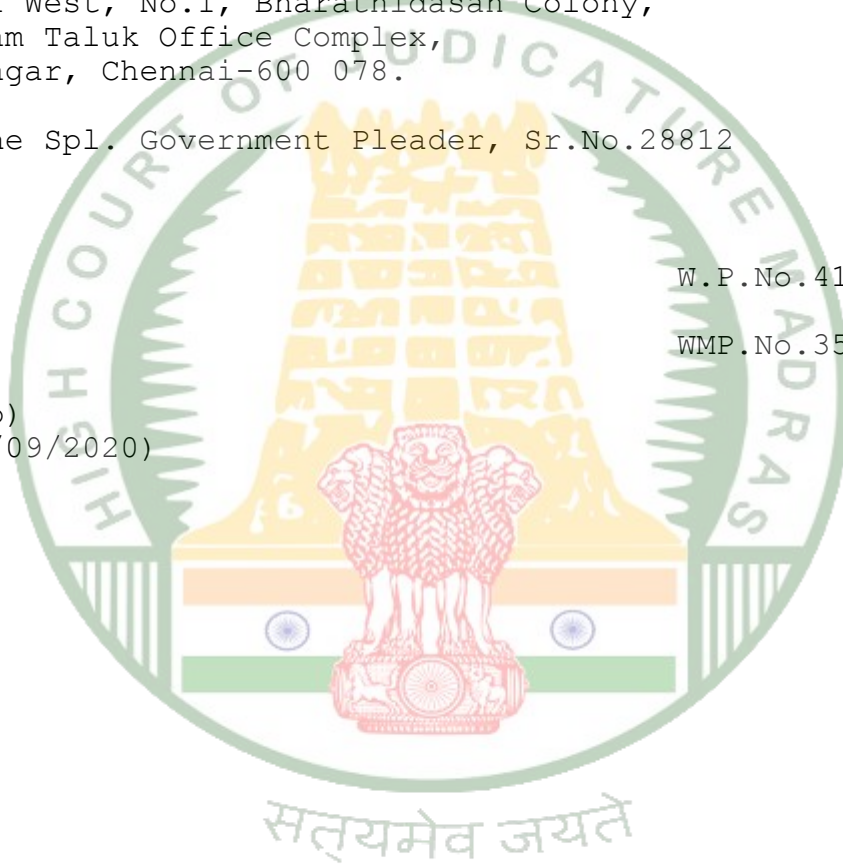
3. The Regional Transport Officer,
Chennai West,
No.1, Bharathidasan Colony,
Mambalam Taluk Office Complex,
K.K. Nagar, Chennai-600 078.

4. The Motor Vehicle Inspector,
Office of the Regional Transport Officer,
Chennai West, No.1, Bharathidasan Colony,
Mambalam Taluk Office Complex,
K.K. Nagar, Chennai-600 078.

+1cc to the Spl. Government Pleader, Sr.No.28812

W.P.No.41779 of 2016
and
WMP.No.35767 of 2016

vsn ii (co)
rr ii (18/09/2020)



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