

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

**W.P. No. 7166 of 2016
and
W.M.P. No. 6365 of 2016**

M/s. Shanmuganathan Tractors
Rep. by its Proprietor S.udayashankar
No.46/8, G.S.T. Road
Melrosapuram Road Junction
Singaperumal Kovil
Kancheepuram District.

... Petitioner

-VS-

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

2. The Commercial Tax Officer
Chengalpet Assessment Circle
Kancheepuram District.

3. The Regional Transport Officer
Chengalpet Division
Chengalpet.

... Respondents

Prayer:- Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the Third Respondent to register the used Mitsubishi Motor Grader Model MG 330 - Serial No.3G A00766-Engine No.6D16-869119-Part ID - EO34577 and YOM 1999 purchased from Singapore under Motor Vehicles Act without insisting upon production of "No objection Certificate" from the First Respondent department in relation to payment of entry tax.

For Petitioner : Mr. R.Senniappan

For Respondents : Mr. A.N.R. Jayaprathap
Government Advocate

ORDER
(through video conference)

Heard Mr. R.Senniappan, Learned Counsel for the Petitioner and Mr. A.N.R.Jayaprathap, Learned Government Advocate for the Respondents, and perused the materials placed on record, apart from the pleadings of the parties.

2. This Writ Petition has been filed for directing the Third Respondent to register the used Mitsubishi Motor Grader Model MG 330 - Serial No.3G A00766-Engine No.6D16-869119-Part ID - EO34577 and YOM 1999 purchased from Singapore under Motor Vehicles Act without insisting upon production of 'No objection Certificate' from the First Respondent department in relation to payment of Entry Tax.

3. It is brought to notice that the Division Bench of this Court in *V.Krishnamurthy -vs- State of Tamil Nadu* (Order dated 29.01.2019 in W.P. No. 32710 of 2005 etc., batch) has held that entry tax is liable to be paid on

imported vehicles brought into the State of Tamil Nadu for use or for sale and in view of the same, the relief sought by the Petitioner in this Writ Petition cannot be granted. However, it is borne out from the record in the interim order dated 26.02.2016 passed by this Court, the Petitioner had been required to deposit 15% of the tax demanded as condition for interim injunction restraining the demand of entry tax during registration of the vehicle. If the vehicle has already been registered pursuant to the aforesaid interim order, it shall be incumbent upon the Petitioner to forthwith remit the remaining sum due within the period stipulated in the demand notice to that effect that may be issued by the Respondents, failing which the Respondents are not precluded from taking necessary action for recovery of the balance amount due and/or cancellation of the registration of vehicle in the manner recognized by law.

4. Accordingly, the Writ Petition is dismissed with the aforesaid observations. Consequently, connected miscellaneous petition is closed. No costs.

15.10.2020

Maya

Index : Yes/No

Note: Issue order copy by 04.11.2020.

P.D. AUDIKESAVALU, J.

Maya

To

1. The State of Tamil Nadu
Rep. by the Secretary to Government
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W.P. No. 7166 of 2016

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