

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.8963 of 2016

and

MP.No.7967 of 2016

Mrs.Champaka Srinivasan

..Petitioner

-Vs-

1. The State of Tamil Nadu,
Rep by The Secretary to Government,
Commercial Tax Department,
Fort St.George, Chennai.
2. The Commercial Tax Officer,
Commercial Taxes Building,
First Floor, Dr.Balasundaram Road,
Coimbatore-641 018.
3. The Regional Transport Officer (North)
337, Vellakiner Road,
Near CTC Colony, Thudiyalur,
Coimbatore 641 018.

..Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying to issue a writ of Mandamus, forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioner's imported new Rolls Royce Motor vehicle Chassis number SCA664S00GUH18531 and Engine Number 90101253 (Model: Rolls-Royce Ghost-FK42 RHD) to be registered and assign new registration mark by the second and third respondents.

For Petitioner : Mr.K.Sivashanmugam

For Respondents: Mr.R.Swarnavel
Government Advocate (Taxes)

O R D E R

Today, the matter is listed through Video Conference. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The proposition of entry tax leviable on vehicles imported from abroad was subjected to challenge in various writ petitions and has ultimately been upheld by the Hon'ble Supreme Court of India. Following the proposition, a Division Bench of this Court in a batch of writ petitions in W.P.Nos.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 the 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. No costs. consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Secretary to Government,
Commercial Tax Department,
Fort St.George, Chennai.
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3. The Regional Transport Officer (North)
337, Vellakiner Road,
Near CTC Colony, Thudiyalur,
Coimbatore 641 018.

+1cc to Spl. Government Pleader (Taxes), Sr.No.29320
+1cc to Mr.K.K.SivaShanmugam, Advocate, Sr.No.29203

W.P.No.8963 of 2016
and
M.P.No.7967 of 2016

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