



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 03.11.2020

CORAM

THE HONOURABLE MR.JUSTICE **ABDUL QUDDHOSE**

W.P(MD).Nos.7144 to 7149 of 2008

and

M.P.(MD).No.1,1,1,1,1 & 1 of 2008

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M/s.PRP Exports,
S.P.No.296/2B1,
Near Veerakaliamman Kovil,
Keelavalavu Village and Post,
Melur Taluk,
Madurai District.

.. Petitioner im all WPs

Vs.

1.The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes Department &
Religious Endowments Department,
Fort St. George, Chennai - 9.

2.The Deputy Commercial Tax Officer,
Melur Assessment Circle,
Melur, Madurai District.

3.The Regional Transport Officer,
Madurai North, Madurai. .. Respondents in all WPs

Prayer in WP(MD). 7144 of 2008 :

Writ Petition is filed under Article 226 of Constitution of India for issuance of Writ of Mandamus, directing the respondents their men, agents, subordinates from levying and collecting Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor vehicles into Local Areas Act, 1990 from the petitioner for registering LPK 2530 Novus Tipper heavy vehicle which is purchased from TATA Motors Limited, K3-60, HS Road, Telco Colony, Jamshedpur, vide invoice No.907031051 dated 08.07.2008 bearing Chasis No.701551 ARZ 300250, Engine No.6CT AA8 325754416.

Prayer in WP(MD). 7145 of 2008 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of mandamus, directing the respondents their men, agents, subordinates from levying and collecting Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 from the petitioner for registering LPK 2530 Novus Tipper heavy vehicle which is purchased from Tata Motors limited K3-60, HS Road, Telco colony, Jamshedpur, vide invoice No. 907031052 dt. 08/07/2008 bearing Chasis No. 701551 ARZ 300251, Engine No. 6CT AA8 325753119



Prayer in WP(MD). 7146 of 2008 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of mandamus, directing the respondents their men, agents, subordinates from levying and collecting Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 from the petitioner for registering LPK 2530 Novus Tipper heavy vehicle which is purchased from Tata Motors limited K3-60, HS Road, Telco colony, Jamshedpur, vide invoice No. 907031053 dt. 08/07/2008 bearing Chasis No. 701551 ARZ 300253, Engine No. 6CT AA8 325757006

Prayer in WP(MD). 7147 of 2008 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of mandamus, directing the respondents their men, agents, subordinates from levying and collecting Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 from the petitioner for registering LPK 2530 Novus Tipper heavy vehicle which is purchased from Tata Motors limited K3-60, HS Road, Telco colony, Jamshedpur, vide invoice No. 907031054 dt. 08/07/2008 bearing Chasis No. 701551 ARZ 300258, Engine No. 6CT AA8 325756968

Prayer in WP(MD). 7148 of 2008 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of mandamus, directing the respondents their men, agents, subordinates from levying and collecting Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 from the petitioner for registering LPK 2530 Novus Tipper heavy vehicle which is purchased from Tata Motors limited K3-60, HS Road, Telco colony, Jamshedpur, vide invoice No. 907031055 dt. 08/07/2008 bearing Chasis No. 701551 ARZ 300261, Engine No. 6CT AA8 325757102

Prayer in WP(MD). 7149 of 2008 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of mandamus, directing the respondents their men, agents, subordinates from levying and collecting Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 from the petitioner for registering LPK 2530 Novus Tipper heavy vehicle which is purchased from Tata Motors limited K3-60, HS Road, Telco colony, Jamshedpur, vide invoice No. 907031098 dt. 09/07/2008 bearing Chasis No. 701551 ARZ 300882, Enginer No. 6CT AA8 325758204



In all WPs

For Petitioner
For Respondents

: M/s.J.Maria Roseline
: Mrs.J.Padmavathi Devi,
Special Government Pleader

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COMMON ORDER

These writ petitions are filed for a Mandamus seeking for a direction to the respondents their men, agents, subordinates from levying and collecting Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor vehicles into Local Areas Act, 1990 from the petitioner for registering their respective vehicles as per the respective invoices mentioned in the petition.

2.The goods/vehicles, which are the subject matter of these Writ Petitions, were imported by the respective petitioners from abroad. According to the respective petitioners, the levy of entry tax on the said goods/vehicles under the Tamil Nadu Tax on Entry of Motor Vehicle into Local Areas Act 1990, is ultravires to the Constitution of India and is null and void and therefore, the consequential demand is also null and void.

3.The issues raised in these Writ Petitions have been considered by the Honourable Supreme Court in the case of **State of Kerala and others vs Fr.William Fernandez etc.**, reported in **2017 SCC Online SC 1291**, and the Honourable Supreme Court had upheld the levy of entry tax on goods imported from any place outside the territories of India into a local area for consumption, use or sale.

4.This Court, in a batch of Writ Petitions involving the same issue, also followed the aforesaid decision of Honourable Supreme Court and dismissed the Writ Petitions on 01.03.2019 filed by similarly placed petitioners in W.P.(MD)No.4837 of 2006 batch. Therefore, these Writ Petitions will also have to be necessarily dismissed. Accordingly, these Writ Petitions are dismissed. However, there is no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar ()

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Sub Assistant Registrar(CS)



Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

- 1.The Secretary to Government,
State of Tamil Nadu,
Commercial Taxes Department &
Religious Endowments Department,
Fort St. George, Chennai - 9.
- 2.The Deputy Commercial Tax Officer,
Melur Assessment Circle,
Melur, Madurai District.
- 3.The Regional Transport Officer,
Madurai North, Madurai.

+1 CC to Mr.V. SRIBALAJI, Advocate (SR-21202[F] dated 04/11/2020)

W.P(MD).Nos.7144 to 7149 of 2008
03.11.2020

VB (19.11.2020) 4P 5C