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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.09.2021

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THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.Nos.1533 and 1534 of 2006  
and W.M.P.Nos.1722 to 1725 of 2006

M/s.Vaishnovi Engineers,  
128, Madhavaram High Road,  
Perambur, Chennai - 11.

... Petitioner in both WPs

Vs

1.The State of Tamil Nadu,  
Rep. By its Secretary,  
Home (Transport) Department,  
Fort St.George, Chennai - 9.

2.The Commercial Tax Officer,  
Greens Road, Chennai - 6.

3.The Regional Transport Officer,  
Chennai North, Chennai.

4.The Motor Vehicle Inspector,  
Grade I, Regional Transport Office,  
Chennai North, Chennai.

... Respondents in both WPs

Prayer in W.P. No.1533 of 2006: Petition filed under Article 226 of the 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 used Grove Crane Model RT76-S SL No.44863 YOM 1992, to be registered and assigned new registration mark by the third and fourth respondents.

Prayer in W.P. No.1534 of 2006: Petition filed under Article 226 of the 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 used Grove Crane Model RT75-S SL No.44635 YOM 1992, to be registered and assigned new registration mark by the third and fourth respondents.



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For Petitioner : Mr.V.Santharam  
(in both cases)

For Respondents : Ms.Amirta Dinakaran  
Government Advocate  
(in both cases)

#### COMMON ORDER

Mr.V.Santharam, learned counsel representing the counsel on record for the writ petitioner and Ms.Amirta Dinakaran representing the Revenue on behalf of all the respondents are before this virtual court.

2.Learned counsel submits that one of the counsel on record Mr.V.S.Srikrishnan, who was handling the captioned writ petitions is no more. Learned counsel also submits that the other counsel on record have no instructions. Learned counsel submits that no instruction memo has been filed and a scanned reproduction of the same is as follows:



IN THE HIGH COURT OF JUDICATURE AT MADRAS

W.P. No. 1533/2020 /1534/2020

M/s. VAISHNOVI ENGINEERS

Petitioner

Versus

State of Tamil Nadu

Rep. by its secretary to govt.,

Transport Department

And 03 others

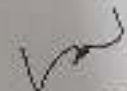
..Respondents

MEMO FILED BY COUNSEL

It is respectfully submitted as under:

1. The above writ petition was filed by late Shri. V.S. Shrikrishnan, Advocate of the Madras Bar who was attached to the office of the undersigned counsel. The said V.S. Shrikrishnan died on 27.4.2021 due to Covid complications. The attempt of the undersigned counsel to retrieve the case papers from the family of the late V.S. Shrikrishnan for making appropriate representation before this Hon'ble High Court has become futile on account of the fact that they are not in apposition to trace the writ petition papers.
2. In the said circumstances, the undersigned counsel is not in a position to make suitable / appropriate submissions before this Hon'ble High Court. On equity with the counsel for the respondents, the undersigned is able to understand that the writ petition relates to levy of entry tax under Tamil Nadu Tax and Entry of Motor Vehicles into local areas Act, 1990 validity of which has been upheld in a batch of cases in the case of State of Kerala and others Vs. Father William Fernandes and Others reported in 2017 SCC Online 1291 and Jindal Stainless Ltd. Vs. State of Haryana and others reported in 2016 (11) Scale 1 which has been taken note of by this Hon'ble High Court in its division bench in the case of V. Krishnamurthy Vs. State of Tamil Nadu in W.A. No. 2192/2001 and batch dated 29.1.2019 and similar writ petitions / writ appeals rejected.
3. In light of the above, it is prayed that this Hon'ble High Court may be pleased to pass appropriate orders in the captioned writ petition after hearing the counsel for the respondents and taking note of the aforesaid position.

Dated on this the 23<sup>rd</sup> day of September, 2021

  
Counsel for Petitioner



3.The contents of the memo are reiterated in the hearing today.

4.The writ petitions are of the year 2006 and they have been filed on 20.01.2006 to be precise. This means that the writ petitions are more than one and half decades old i.e., more than 15 years old.

5.Be that as it may, learned Revenue counsel pointed out that nothing really survives in the captioned matter as the issue pertaining to entry tax and imported cars has been decided by a Hon'ble Division Bench in V.Krishnamurthy Vs. State of Tamil Nadu and Others reported in 2019 SCC Online Mad 8523 and the captioned matter is squarely covered by the same.

6.In the light of the aforementioned narrative, captioned writ petitions are dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

mmi/ssm

To

- 1.The Secretary,  
State of Tamil Nadu,  
Home (Transport) Department,  
Fort St.George, Chennai - 9.
- 2.The Commercial Tax Officer,  
Greams Road,Chennai - 6.
- 3.The Regional Transport Officer,  
Chennai North, Chennai.
- 4.The Motor Vehicle Inspector,  
Grade I, Regional Transport Office,  
Chennai North, Chennai.

+1cc to the Special Government pleader Sr.50252

W.P.Nos.1533 and 1534 of 2006

ss[co]  
srg 18/10/2021