



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.09.2021

CORAM:

THE HON'BLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.15863 of 2006

and

W.P.M.P. Nos. 15640 and 15641 of 2006

G. Selva Ganapathi

... Petitioner

Versus

1. The State of Tamilnadu,
Rep. by its Secretary,
Commercial Taxes Department,
Fort St. George,
Chennai - 9.
2. The Commercial Tax Officer,
Greaves Road, Chennai - 6.
3. The Regional Transport Officer,
Chennai South,
Chennai - 41.
4. The Motor Vehicles Inspector,
Unit Office, Mandaveli,
Chennai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondents 3 and 4 to register the petitioner's imported JCB 3-D Loader Backhold model JCB 3-D Vehicle with Engine No.LD58204U045137 without insisting payment of entry tax by the respondents.

For Petitioner : Mr. S.Namasivayam

For Mr.Swarnam J. Rajagopalan



For Respondents : Mr.V.Veluchamy
Government Advocate.
Mr.L.Baskaran
Government Advocate (Cr1.Side)

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O R D E R

In compliance of the orders passed by this Court on 31.08.2021, the petitioner was produced before this Court in-person by the Inspector of Police, E-2, Royapettah Police Station, Chennai.

2. The learned counsel appearing on behalf of the petitioner made a submission that the petitioner is ready to pay Entry Tax in respect of the subject vehicle and accordingly, bank Demand Draft bearing No.009029, dated 06.09.2021 for a sum of Rs.41,657/- (Rupees Forty One Thousand Six Hundred and Fifty Seven only) drawn in favour of the Assistant Commissioner (ST), Royapettah Assessment Circle, Chennai has been handed over to one Mr. Velavan, State Tax Officer (Investigation). A copy of the demand draft dated 06.09.2021 is also produced before this Court, which has been duly acknowledged by him. In view of that, the respondents are directed to issue a proper receipt to the petitioner in due course.

3. Taking into consideration of the fact that the Entry Tax has already been paid, no further adjudication needs to be undertaken. Accordingly, the Writ Petition stands disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

Sp/Maya

To

1. The Secretary,
Commercial Taxes Department,
Fort St. George,
Chennai - 9.



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

3. The Regional Transport Officer,
Chennai South,
Chennai - 41.

4. The Motor Vehicles Inspector,
Unit Office, Mandaveli,
Chennai.

+1cc to the Special Government Pleader(Taxes), S.R.No.45276

W.P.No.15863 of 2006

JP-II(CO)
SB(24/09/2021)