

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.17615 of 2006

and

W.P.M.P.No.1 of 2006

P.Palaniappan

..Petitioner

Vs.

1. The State of Tamil Nadu,
rep.by its Secretary to Government,
Commercial Tax Department,
Fort St.George, Chennai - 9

2.The Commercial Tax Officer,
Park Town II Assessment Circle,
Chennai.

3.The Regional Transport Officer,
Park Town II Assessment Circle,
Chennai -East, Chennai.

..Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the 3rd respondent to register the imported by the petitioner the passenger car BMW 730D LIMOUSINE RHD with chassis No. WBAHM22040 DN36651 Engine No.27226217 of Monaco Blue Metallic colour without insisting upon the payment of entry tax.

For Petitioner : Mr.T.V.Lakshmanan

For Respondents : Mr.R.Swarnavel
Government Advocate[Taxes]

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ORDER

The learned counsel for the petitioner as well as the learned Government Advocate appearing on behalf of the respondents made a submission that the issues raised in the present writ petition were already decided by this Court and accordingly, the petitioner is liable to pay entry tax in full. In this regard, the order dated 13.06.2019 passed in W.P.No.3997 of 2011 is referred and the same reads as under:

"The proposition of entry tax leviable on vehicles imported from abroad was subject 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.No.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.

2. 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."

2. In view of the fact that the issues were already decided and the liability of the petitioner stands confirmed, no further adjudication is required and accordingly, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary to Government,
Commercial Tax Department,
Fort St.George, Chennai - 9

2.The Commercial Tax Officer,
Park Town II Assessment Circle,
Chennai.

3.The Regional Transport Officer,
Park Town II Assessment Circle,
Chennai -East, Chennai.

+1cc to Spl. Government Pleader(Taxes), S.R.No.22607

W.P.No.17615 of 2006

PMK(CO)
CB(27/04/2021)