



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.08.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. No. 17927 of 2006

and

W.M.P. No. 1 of 2006

S.Duraiswamy

... Petitioner

-vs-

1. The State of Tamil Nadu,
Represented by its Secretary to Government,
Commercial Tax Department,
Fort St.George, Chennai - 600 009.
2. The Commercial Tax Officer,
No.46, Greams Road,
Chennai - 600 006.
3. The Regional Transport Officer,
Chennai (North),
Chennai - 600 039.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus directing the third respondent to register the imported car viz., PORSCHE Cayenne S bearing Chassis No.WP1ZZZ9PZ6LA45904 without demanding Entry Tax Clearance Certificate from the second respondent.

For Petitioner : Mr.P.Meenakshisundaram

For Respondents : Mr.V.Veluchamy
Government Advocate

O R D E R

The Writ Petition is filed seeking the relief to direct the third respondent to register the imported car viz., PORSCHE Cayenne S bearing Chassis No.WP1ZZZ9PZ6LA45904 without demanding Entry Tax Clearance Certificate from the second respondent.



2. The petitioner states that the petitioner imported a car viz., PORSCHE Cayenne S bearing Chassis No.WP1ZZZ9PZ6LA45904. The bill of entry dated 18.03.2006 was cleared and the petitioner paid the customs duty of Rs.31,44,840/-. The vehicle was delivered to the petitioner and has submitted for registration. However, the Regional Transport Office insisting for production of clearance certificate regarding the payment of Entry Tax. Thus, the petitioner approaches this Court with the prayer directing the respondents not to insist for payment of Entry Tax.

3. The petitioner has not even stated about his identity in the affidavit filed by the petitioner reveals that he imported the car viz., PORSCHE Cayenne S and professionals / occupations and connected details are not stated in the affidavit. Thus, this Court has to consider the principles as well as non-payment of Entry Tax by the petitioner are elaborately considered by this Court in W.P. No. 33800 of 2015 dated 05.08.2021. The findings made in the above judgment would be squarely applicable to the present Writ Petition also.

4. Accordingly, the Writ Petition stands disposed of. However, there shall be no order as to costs. Consequently, connected Writ Petition is closed.

Sd/-
Assistant Registrar(CS-VII)

// True Copy//

Sub Assistant Registrar

vji

To

1. The Secretary to Government,
The State of Tamil Nadu,
Commercial Tax Department,
Fort St.George,
Chennai - 600 009.
2. The Commercial Tax Officer,
No.46, Greams Road,
Chennai - 600 006.



3. The Regional Transport Officer,
Chennai (North),
Chennai - 600 039.

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+1cc to the Special Government Pleader, S.R.No.39153

W.P. No. 17927 of 2006
and
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PCH(CO)
SU(06/09/2021)