



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.09.2021

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.18960 of 2006

and

M.P.No.1 of 2006

M.Rajasekar,
Managing Director,
M/s.Exim Rajathi India Private Limited,
Gulam Towers, No.46-49,
Royapettah High Road,
Chennai - 600 014.

...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,
Mandaveli Assessment Circle,
Chennai.
3. The Regional Transport Officer,
Chennai-South, Chennai.

...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondents not to demand entry tax on the passenger car BMW 730LD LIMOUSINE RHD with chassis no.WBAHM42050 DG68378, Engine No.27236217, of Deep Green Metallic colour the imported by the petitioner.

For Petitioner : Mr.T.V.Lakshmanan

For Respondents : Ms.Amirta Dinakaran
Government Advocate

ORDER

Mr.T.V.Lakshmanan, learned counsel for the writ petitioner and Ms.Amirta Dinakaran, learned counsel for the respondents (Revenue Counsel) are before this virtual Court.



2. Both the learned counsel submitted without any dispute or disagreement that the captioned writ petition is directly and squarely covered by the ratio qua a Division Bench order in V. Krishnamurthy Vs. State of Tamil Nadu and Others reported in 2019 SCC Online Mad 8523 qua the imported automobile/cars.

3. Learned counsel for the writ petitioner very fairly submits that the matter is squarely covered against the writ petitioner and, therefore, the writ petition cannot but fail.

4. In the light of the undisputed obtaining legal position and holding that the matter is directly and squarely covered by the aforementioned ratio laid down by the Hon'ble Division Bench, captioned writ petition is dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

mmi/ssm

To

1. The Secretary to Government,
State of Tamil Nadu,
Commercial Tax Department,
Fort St. George, Chennai - 9.
2. The Commercial Tax Officer,
Mandaveli Assessment Circle,
Chennai.
3. The Regional Transport Officer,
Chennai-South, Chennai.

+1cc to the Government Pleader, S.R.No.50253

W.P.No.18960 of 2006

PCH(CO)
RGA(20/10/2021)