

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.36520 of 2007

and

M.P.No.1 of 2007

M/s.Vaishnovi infrastructure
Engineering Pvt Ltd.,
Rep.by its Managing Director,
Raghava Reddy,
GST Road, N.H.45,
Kallabhiranpuram,
Madhuranthakam,
Kancheepuram District.

..Petitioner

Vs.

1.The State of Tamil Nadu,
Represented by the Secretary,
Home(Transport) Department,
For St.George,
Chennai – 600 009.

2.The Deputy Commercial Tax Officer,
Maduranthagam.

3.The Regional Transport Officer,
Kancheepuram,
Kancheepuram District.

4.The Motor Vehicles Inspector,
Kancheepuram,
Kancheepuram District.

..Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners New Audi A.6. 3.0 TDI Vehicle bearing Chassis WAUZE64FX6N186469 and Engine No. BMK 115451 to be registered and assign new registration mark by the third and fourth respondents.

For Petitioner : Mr.B.Satheeshsundar

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

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.”

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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.

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Index : Yes/No

Internet : Yes/No

Speaking /Non-speaking order

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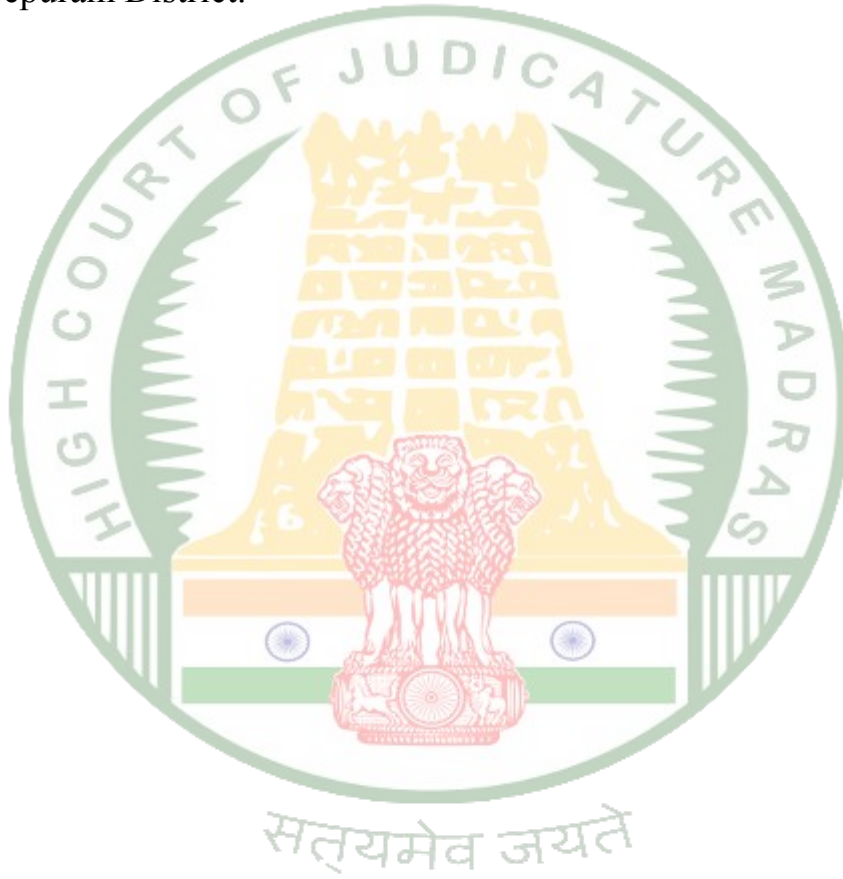
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S.M.SUBRAMANIAM, J.

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