



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.09.2021

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

W.P.Nos.37466 to 37472 of 2007

and

M.P.Nos.1, 1, 1, 1, 1, 1 & 1 of 2007

and

W.M.P.Nos.9334 to 9340 of 2018

W.P.No.37466 of 2007

M/s.Adyar Gate Hotel Ltd.,  
No.132, T.T.K.Road,  
Chennai - 600 018.

.. Petitioner in all cases

VS

1.The State of Tamil Nadu,  
Rep.by the Special Commissioner &  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk,  
Chennai - 600 005.

2.The Regional Transport Officer,  
Thiruvannamipur,  
Chennai - 600 041.

.. Respondents in all cases

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the second respondent to register under the Motor Vehicles Act, 1988, the imported car being MERCEDES-BENZ TYPE S500 SEDAN RHD bearing Chassis No.WDD 2211712A167334, Engine No.27396130177308 TOYATO CAMRY Model: ACV40R-AEANKW bearing Chassis No.JTNBE40K903130551, Engine No.2AZ2755166,(in WP.No.37467/07), TOYOTA CAMRY Model ACV40R-AEANKW bearing Chassis No. JTNBE40K903130825 Engine No. 2AZ2757298, (in WP.No.37468/07), TOYOTA CAMRY Model ACV40R-AEANKW bearing Chassis No. JTNBE40K103131404 Engine No. 2AZ2761260, (in WP.No.37469/07),



TOYOTA CAMRY Model ACV40R-AEANKW bearing Chassis No. JTNBE40K003130194 Engine No. 2AZ2752682, (in WP.No.37470/07),  
TOYOTA CAMRY Model ACV40R-AEANKW bearing Chassis No. JTNBE40K603131320 Engine No. 2AZ2760738, (in WP.No.37471/07) and  
TOYOTA CAMRY Model ACV40R-AEANKW bearing Chassis No. JTNBE40K003131085 Engine No. 2AZ2759033 without insisting for a 'No Objection Certificate' from the first respondent department for payment of Entry Tax.

For Petitioner : Mr.P.V.Sudhakar  
For M/s.K.J.Chandran  
[in all W.Ps]

For Respondents : Mr.V.Nanmaran  
Government Advocate  
[For R1 & R2]  
[in all W.Ps]

#### COMMON ORDER

The learned counsel appearing on behalf of the petitioner made a submission that the petitioners have already paid the Entry Tax in entirety. Thus, no further adjudication is required.

2. Accordingly, these writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-  
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

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To

1.The Special Commissioner &  
Commissioner of Commercial Taxes,  
Ezhilagam, Chepauk,  
Chennai - 600 005.



2.The Regional Transport Officer,  
Thiruvannamiyur,  
Chennai - 600 041.

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+1cc to M/s.B.Raveendran, Advocate, S.R.No.44634

+1cc to the Government Pleader (Taxes), S.R.No.44946

W.P.Nos.37466 to 37472 of 2007

RSV(CO)

SB(23/09/2021)