



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.07.2021
CORAM

WEB COPY

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

W.P.No.19265 of 2011
and
M.P.No.1 of 2011

Praveen Miranda

...Petitioner

Vs.

1. State of Tamil Nadu rep.by
The Secretary to Government,
Commercial Taxes and Registration Department,
Fort. St.George, Chennai - 600 009.
2. The Assistant Commissioner (CT)
Aminjikarai Assessment Circle,
Aminjikarai, Chennai - 600 029.
3. Regional Transport Officer,
North West,
No.3623, New Avadi Road,
Anna Nagar East,
Chennai - 600 102.

...Respondents

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorari, calling for the impugned demand notice of the 2nd respondent dated 21.03.2011 for a sum of Rs.2,17,475/- purported to be issued under the Tamil Nadu Tax of Entry of Motor Vehicles and quash the same and direct the 3rd respondent RTO North West New Avadi Road, Chennai - 600 102, to register the petitioners used Trunk Cane 20 T imported from Shenzhen Bangxingda Trade Co.Ltd., China under invoice No.2010-BXD-0316 dated 12th May 2010 without insisting the entry tax as claimed by the 2nd respondent.

For Petitioner : Mr.M.Lingat Ali
For Respondents : Mr.V.Veluchamy
Government Advocate

O R D E R

The Demand Notice of the second respondent dated 21.03.2011 for a sum of Rs.2,17,475/-, purported to be issued under the Tamil Nadu Tax of Entry of Motor Vehicles is sought to be quashed in the present writ petition.



2. The impugned order is nothing but a judiciary challan which is filled and the same would show that an amount of Rs.2,17,475/-, is to be deposited. The issuance of challan is only to deposit the same before the Judiciary Officer or Bank. However, the said challan cannot be construed as an order passed on merits.

3. The learned counsel for the petitioner made a submission that no such final order has been passed in the case of the writ petitioner and no opportunity was provided to the writ petitioner to defend his case. The respondents had directly delivered the challan, directing the petitioner to pay the money before the Judiciary Officer. Thus, the petitioner has chosen to file the present writ petition.

4. This Court is of the considered opinion that regarding the payment of entry tax, if at all the petitioner is liable and any objections are raised in the present case, then order is to be passed. The petitioner raised all the objections and he further claims that he has already paid the required customs taxes.

5. Under these circumstances, the respondents are bound to provide an opportunity to the writ petitioner regarding the liability. The learned counsel for the petitioner made a submission that there are judgments in favour of the writ petitioner. Under these circumstances, the petitioner is at liberty to submit his objections / explanations along with documents and evidences to the second respondent within a period of two weeks from the date of receipt of a copy of this order. On receipt of any such objections, explanations along with documents, the respondents are directed to consider the same on merits and in accordance with law and pass orders as expeditiously as possible, by affording opportunity of personal hearing to the writ petitioner.

6. With these directions, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

Pns



To

1. The Secretary to Government,
State of Tamil Nadu,
Commercial Taxes and Registration Department,
Fort. St.George, Chennai - 600 009.

2. The Assistant Commissioner (CT)
Aminjikarai Assessment Circle,
Aminjikarai, Chennai - 600 029.

3. Regional Transport Officer,
North West,
No.3623, New Avadi Road,
Anna Nagar East,
Chennai - 600 102.

+1 CC to Mr.M.Liagat Ali, Advocate, Sr 32184.

+1 CC to The Special Government Pleader, Sr 32677.

W.P.No.19265 of 2011

SKY(CO)
LS(10/08/2021)