



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.09.2021

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THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.19951 of 2009
and M.P.No.1 of 2009

P.Ramamoorthy

...Petitioner

Vs

1. The State of Tamil Nadu,
Rep. By its Secretary,
Home (Transport) Department,
Fort St.George, Chennai - 9.
2. The Commercial Tax Officer,
T.Nagar South, Chennai.
3. The Regional Transport Officer,
Chennai West, Chennai.
4. The Motor Vehicle Inspector,
Chennai West, Chennai.

...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioner's used Toyota Alphard Motor Vehicle bearing chassis No.MNH100119133 and Engine No.LMZ2990CC, to be registered and assign new registration mark by the 3rd and 4th respondents.

For Petitioner : Mr.Santharam

For Respondents : Ms.Amirta Dinakaran
Government Advocate

ORDER

Mr.V.Santharam, learned counsel representing the counsel on record for the writ petitioner and Ms.Amirta Dinakaran representing the Revenue on behalf of all the respondents are before this virtual court.

2.Learned counsel submits that one of the counsel on record Mr.V.S.Srikrishnan, who was handling the captioned writ petition is no more. Learned counsel also submits that the other counsel on record have no instructions. Learned counsel submits that no instruction memo has been filed and a scanned reproduction of the same is as follows:



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

W.P. No. - 9951 / 2009

P. Ramasubramanyam

Petitioner

Versus

State of Tamil Nadu
Rep. by its secretary to govt.
Transport Department
And 03 others

Respondents

MEMO FILED BY COUNSEL

It is respectfully submitted as under:

1. The above writ petition was filed by late Shri. V. S. Shrikrishnan, Advocate of the Madras Bar who was attached to the office of the undersigned counsel. The said V.S. Shrikrishnan died on 27.4.2021 due to Covid complications. The attempt of the undersigned counsel to retrieve the case papers from the family of the late V.S. Shrikrishnan for making appropriate representation before this Hon'ble High Court has become futile on account of the fact that they are not in apposition to trace the writ petition papers.
2. In the said circumstances, the undersigned counsel is not in a position to make suitable / appropriate submissions before this Hon'ble High Court. On enquiry with the counsel for the respondents, the undersigned is able to understand that the writ petition relates to levy of entry tax under Tamil Nadu Tax and Entry of Motor Vehicles into local areas Act, 1960 validity of which has been upheld in a batch of cases in the case of State of Kerala and others Vs. Father William Fernandes and Others reported in 2017 SCC Online 1291 and Jindal Stainless Ltd. Vs. State of Haryana and others reported in 2019 (11) Scale 1 which has been taken note of by this Hon'ble High Court in its division bench in the case of V. Krishnamurthy Vs. State of Tamil Nadu in W.A. No. 2192/2001 and batch dated 29.1.2019 and similar writ petitions / writ appeals rejected.
3. In light of the above, it is prayed that this Hon'ble High Court may be pleased to pass appropriate orders in the captioned writ petition after hearing the counsel for the respondents and taking note of the aforesaid position.

Dated on this the 23rd day of September, 2021


Counsel for Petitioner



3.The contents of the memo are reiterated in the hearing today.

4.The writ petition is of the year 2009 and it has been filed on 29.09.2009 to be precise. This means that the writ petition is more than a decade old.

5.Be that as it may, learned Revenue counsel pointed out that nothing really survives in the captioned matter as the issue pertaining to entry tax and imported cars has been decided by a Hon'ble Division Bench in V.Krishnamurthy Vs. State of Tamil Nadu and Others reported in 2019 SCC Online Mad 8523 and the captioned matter is squarely covered by the same.

6.In the light of the aforementioned narrative, captioned writ petition is dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

mmi/ssm

To

1. The Secretary,
State of Tamil Nadu
Home (Transport) Department,
Fort St.George, Chennai - 9.
2. The Commercial Tax Officer,
T.Nagar South, Chennai.
3. The Regional Transport Officer,
Chennai West, Chennai.
4. The Motor Vehicle Inspector,
Chennai West, Chennai.

+1cc to the Government Pleader, S.R.No.50254

W.P.No.19951 of 2009

VSN-II[co]
NSK 08/10/2021
NSK 20/10/2021