

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08-04-2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.13750 of 2016

And

WMP No.12047 of 2016

P.S.Shekar

...Petitioner

vs.

- 1.The State of Tamil Nadu,
Represented by its Secretary to Government,
Transport Department,
Fort St. George,
Secretariat,
Chennai-600 009.
- 2.The Assistant Commissioner (CT),
Ashok Nagar Assessment Circle,
Chennai.
- 3.The Regional Transport Officer,
Chennai West,
No.1, Bharathidasan Colony,
K.K.Nagar,
Chennai-600 078.
- 4.The Motor Vehicle Inspector,
Office of the Regional Transport Officer,
Chennai West,
No.1, Bharathidasan Colony,
K.K.Nagar,
Chennai-600 078.

...Respondents

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, forbearing the respondents and their subordinate from demanding or collecting ENTRY TAX on the petitioner's imported new Rolls Royce Wraith Model Type XZ02 RHD, Car bearing Engine No.90291306, Chassis VIN No. SCA665C06GUH25231, to be registered and assign new registration mark by the third and fourth respondents.

For Petitioner : Mr.Kumaresan
For Respondents-1,3&4 : Mr.K.J.Sivakumar,
Additional Government Pleader.
For Respondent-2 : Mr.R.Swarnavel,
Government Advocate (Taxes).

O R D E R

The learned counsel for the petitioner as well as the learned Government Advocate and Additional Government Pleader appearing on behalf of the respondents, made a submission that the issues raised in the present writ petition was 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."

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. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is also dismissed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

Svn

To

1.The Secretary to Government,
State of Tamil Nadu,
Transport Department,
Fort St. George,
Secretariat,
Chennai-600 009.

2.The Assistant Commissioner (CT),
Ashok Nagar Assessment Circle,
Chennai.

3.The Regional Transport Officer,
Chennai West,
No.1, Bharathidasan Colony,
K.K.Nagar,
Chennai-600 078.

4.The Motor Vehicle Inspector,
Office of the Regional Transport Officer,
Chennai West,
No.1, Bharathidasan Colony,
K.K.Nagar,
Chennai-600 078.

+1cc to Mr.S.Kumaresan, Advocate, S.R.No.22344

+1cc to Special Government Pleader(Taxes) S.R.No.22614



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GPL (CO)
RN(09/06/2021)