



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 08.09.2021

CORAM:

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

WP Nos.26206 & 26207 of 2008
and M.P.Nos.1 & 1 of 2008 and 1 & 1 of 2009

Sri Murugan Earth Movers,
No.9/49, Ramesh Nagar, 2nd Cross Street,
Tambaram West,
Chennai - 600 045,
Rep. By its Proprietor. ... Petitioner in both WPs.

Vs

1. The Government of Tamil Nadu,
Rep. By its Secretary to Govt.,
Commercial Taxes Department,
Fort St. George,
Chennai - 600 009.

2. The Asst. Commissioner of
Commercial Taxes,
Tambaram - I,
Chennai.

3. The Regional Transport Officer,
Meenambakkam,
Chennai - 600 027. .. Respondents in both WPs.

PRAYER in WP No.26206 of 2008: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, forbearing the respondents herein or their men, agents, subordinates from demanding or collecting entry tax in respect of the imported vehicle Liugong make ZL 30E Wheel Loader bearing MC SR No.113946; Engine No.B7617800503; Chassis No.G0801077 to be registered with the 3rd respondent herein with new registration mark.

PRAYER in WP No.26207 of 2008: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus, forbearing the respondents herein or their men, agents, subordinates from demanding or collecting entry tax in respect of the imported vehicle Liugong make CLG 614 Vibratory Soil Compactor bearing MC SR No.Y03398; Engine No.B407036344; to be registered with the 3rd respondent herein with new registration mark.



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For Petitioner : Mr.A.S.Baalaji
in both WPs.

For Respondents: Mr.V.Veluchamy (for R1 to R3)
in both WPs. Government Advocate

Mr.L.Baskaran
Government Advocate (Crl. Side)

C O M M O N O R D E R

Pursuant to the orders passed by this Court on 31.08.2021, the Inspector of Police, S-11 Tambaram Police Station produced the petitioner-in-person.

2. The learned counsel appearing on behalf of the petitioner made a submission that during the interregnum period the petitioner paid the Entry Tax in full [vide Tamil Nadu Mercantile Bank D.D.No.142472 dated 02.09.2021 for a sum of Rs.5,11,680/-].

3. In view of the fact that the petitioner has paid the Entry Tax as demanded, before his appearance in this Court, the warrant issued stands cancelled and the petitioner is set free. The writ petitions stand disposed of. No Costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar (CS-III)

//True copy//

Sub Assistant Registrar

ars

To

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

2. The Asst. Commissioner of
Commercial Taxes,
Tambaram - I,
Chennai.



3. The Regional Transport Officer,
Meenambakkam,
Chennai - 600 027.

+1cc to Special Government Pleader (Taxes) SR.No.45987

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WP Nos.26206 & 26207 of 2008

BP (CO)
GMY (27/10/2021)