



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.08.2021

CORAM:

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

WP NOS.28803 AND 28804 OF 2008
AND MP.NOS.1 AND 1 OF 2008

M/s.SAS Hotels & Enterprises Limited,
Rep. by its Company Secretary,
Mr.S.Krishnamurthy,
No.3, Mangesh Street,
T.Nagar, Chennai - 600 017.

.. Petitioner in both WPs.

Vs

1. State of Tamil Nadu,
Rep. By its Secretary.
Home (Transport) Department,
Fort St. George, Chennai - 600 009.

2. The Commercial Tax Officer,
T. Nagar, Chennai - 600 017.

3. The Regional Transport Officer,
Chennai West, Chennai - 600 078.

4. The Motor Vehicle Inspector,
Chennai West, Chennai - 600 078.

.. Respondents in both Wps.

PRAYER IN WP No.28803 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 and their subordinates from demanding or collecting entry tax on the petitioner's New Toyota INNOVA 2.5G (G4) vehicle bearing Chassis No.MBJ11JV4007157456-1108 and Engine No. 2KD 6219078 to be



registered and assign new registration mark by the 3rd and 4th respondents.

PRAYER IN WP No.28804 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 and their subordinates from demanding or collecting entry tax on the petitioner's New Toyota INNOVA 2.5G (G4) vehicle bearing Chassis No.MBJ11JV4007157422-1108 and Engine No. 2KD 6219322 to be registered and assign new registration mark by the 3rd and 4th respondents.

For Petitioner : Mr.V.Santharam
in both WPs. for Mr.B.Sathishsundar

For Respondents : Mr.V.Veluchamy
in both WPs. Government Advocate

COMMON ORDER

The learned Government counsel appearing on behalf of the respondents made a submission that the Entry Tax in full has already been paid by the petitioner on 25.08.2021 and the xerox copy of the bank Demand Draft [D.D.No.000116 dated 25.08.2021, drawn on HDFC Bank for Rs.1,67,694/-] has been furnished before this Court.

2. In view of the fact that the petitioner has paid the Entry Tax as demanded, no further adjudication needs to be undertaken. Accordingly, the writ petitions stand disposed of. No Costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-VI)

// True Copy //

Sub Assistant Registrar

ars



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State of Tamil Nadu,
Home (Transport) Department,
Fort St. George, Chennai - 600 009.

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+1cc to the Special Government Pleader (Taxes), S.R.No.44000

WP Nos.28803 & 28804 of 2008

PMK(CO)
RLP(21/09/2021)