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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.09.2021

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THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.NOS.244 AND 245 OF 2010

AND

W.M.P.NOS.38334 OF 2017 AND 114 OF 2018

AND

M.P.NO.1 OF 2010

W.P.NO.244 OF 2010

K.Devakar

... Petitioner

.Vs.

1. The State of Tamil Nadu,
Rep. By its Secretary,
Home (Transport) Department,
Fort St.George,
Chennai - 9.
2. The Assistant Commissioner (CT),
Mannady East Assessment Circle,
Chennai.
3. The Regional Transport Officer,
Chennai East,
Chennai.
4. The Motor Vehicle Inspector,
Chennai East,
Chennai.

... Respondents

W.P.NO.245 OF 2010

M/s.Tecpro Systems Limited,
Rep. By its Authorised Signatory,
Mr.V.Ramamurthy,
K.R.Buildings, 1st Floor,
New No.12, Old No.124-A,
LB Road, Adyar,
Chennai - 20.

... Petitioner



WEB COPY

.Vs.

1. The State of Tamil Nadu,
Rep. By its Secretary,
Home (Transport) Department,
Fort St.George,
Chennai - 9.
2. The Assistant Commissioner (CT),
Adyar-II,
Chennai - 600 028.
3. The Regional Transport Officer,
Chennai South,
Chennai - 600 041.
4. The Motor Vehicle Inspector,
Chennai South,
Chennai - 600 041.

... Respondents

Prayer in W.P.No.244 of 2010:-

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 imported new Audi R8 Motor Car bearing Chassis No.WUAZZZ4219N002274 and Engine No.BYH010123, to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in W.P. No.245 of 2010:-

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 New Jaguar vehicle bearing chassis No.SAJAC43R0AMB36057 and Engine No.09090823261508PS, to be registered and assign new registration mark by the 3rd and 4th respondents.

For Petitioner : Mr.Santharam
For Mr.V.S.Srikrishnan
(in both cases)

For Respondents : Ms.Amirta Dinakaran
Government Advocate
(in both cases)



COMMON 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 petitions 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:

IN THE HIGH COURT OF JUDICATURE AT MADRAS
W.P. No. 244 & 245 / 2021

K. Devakar
Versus
State of Tamilnadu
Rep. by its secretary to govt.,
Transport Department
And 03 others

..Petitioner
..Respondents

MEMO FILED BY COUNSEL

It is respectfully submitted as under:

1. The above writ petition was filed by late Sri. V.S. Srikrishnan, Advocate of the Madras Bar who was attached to the office of the undersigned counsel. The said V.S. Srikrishnan 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. Srikrishnan for making appropriate representation before this Hon'ble High Court has become futile on account of the fact that they are not in possession 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 Tamilnadu Tax and Entry of Motor Vehicles into local areas Act, 1990 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 2016 (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 Tamilnadu 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



5. The Assistant Commissioner (CT),
Adyar-II,
Chennai - 600 028.

6. The Regional Transport Officer,
Chennai South,
Chennai - 600 041.

7. The Motor Vehicle Inspector,
Chennai South,
Chennai - 600 041.

+1cc to the Special Government Pleader (Taxes), S.R.Nos.50255 &
50256

W.P.NOS.244 AND 245 OF 2010

AK(CO)
PBS/13/10/2021