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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.07.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.25462 of 2010

and

M.P.No.1 of 2010

M/s.NAPC Limited,
Rep., by its Authorized Signatory,
V.Varun Manian,
No.480, Anna Salai,
Nandanam, Chennai-600 017.

.. Petitioner

-vs-

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

2.The Assistant Commissioner (CT),
Nandanam Assessment Circle,
Nandanam.

3.The Regional Transport Officer,
Chennai West, Chennai.

4.The Motor Vehicle Inspector,
Chennai West, Chennai.

.. Respondents

Petition 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 AUDI A8 vehicle bearing Chassis No.WAUZZZ4EX7N007846 and Engine No.BVJ005108, to be registered and assign new registration mark by the third and fourth respondents.

For Petitioner : Mr.B.Sathish Sundar

For Respondents : Mr.V.Veluchamy,
Government Advocate

ORDER

The relief sought for in the present writ petition is to forbear the respondents and their subordinates from demanding or



collecting entry tax on the petitioner's AUDI A8 vehicle, bearing Chassis No.WAUZZZ4EX7N007846 and Engine No.BVJ005108, to be registered and and further direct the third and fourth respondents to assign new registration mark.

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2.The relief sought for is relatable to the demand of entry tax for the car purchased in the year 2010. Now, 11 years lapsed. This Court is of the opinion that on account of efflux of time, the grounds raised in this writ petition deserve no further adjudication. However, if any other grievances exist for the petitioner as of now, it is left open to them to approach the competent authority for redressal of the same in the manner known to law.

With the above observations, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-VIII)

//True copy//

Sub Assistant Registrar

abr

To

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

2.The Assistant Commissioner (CT),
Nandanam Assessment Circle,
Nandanam.

3.The Regional Transport Officer,
Chennai West, Chennai.

4.The Motor Vehicle Inspector,
Chennai West, Chennai.

+1cc to Special Government Pleader (Taxes)SR.No.31437

W.P.No.25462 of 2010

UM(CO)
GMY(06/08/2021)