IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.26876 of 2010
and
M.P.No.1 of 2010

Tvl.GRT Hotels and Resorts Private Limited,
Rep.by its Managing Director,
Thiru.G.R.Ananthapadmanabhan,
No.135, Usmand Raod, T.Nagar,
Chennai – 600 017. ..Petitioner

Vs.

1.The Assistant Commissioner (CT),
T.Nagar (South) Assessment Circle,
Chennai – 600 028.

2.The Administration Deputy Commissioner(CT),
Chennai (Central) Division,
PAPJM Buildings, Greams Road,
Chennai – 600 006.

3.The State of Tamil Nadu,
Rep.by the Secretary to Government,
Commercial Taxes & Registration Department,
Fort St.George, Chennai – 600 009. ..Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, to declare that the provisions of the Sections 2(d) Section, Section 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act 1990 is not applicable in respect of Motor Vehicles imported by the Petitioner from outside the Country as impugned levy is being violative of Article 14, 19(1) (g), 286 and 304 (b) of the Constitution of India.

For Petitioner : Mr.V.Sundareswaran

For Respondents : Mr.R.Swarnavel
Government Advocate[Taxes]

ORDER

The writ on hand is filed for a declaration to declare that the provisions of the Sections 2(d) Section, Section 2(g) and Section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act 1990 is not applicable in respect of Motor Vehicles imported by the Petitioner from outside the Country as impugned levy is being violative of Article 14, 19(1) (g), 286 and 304 (b) of the Constitution of India.

2. The learned counsel appearing on behalf of the petitioner as well as the respondent made a submission that the issues relating to the Entry tax of Vehicles imported from outside the country has already been decided by the Courts.

3. Accordingly, the assessee is liable to pay the Entry tax in full. However, the petitioner made a submission that the writ is filed for a Declaration, now that the authorities competent are bound to follow the procedures as contemplated under the Statute and initiate appropriate action for collection of Entry tax as per law.

4. In view of the submissions made, this Court directs the respondents to recover the Entry tax by following the procedures as contemplated under the Act and Rules within a reasonable period of time.

S.M.SUBRAMANIAM, J.

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

08.04.2021
(2/2)

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Index : Yes/No
Speaking /Non-speaking order

To

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