



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 14.09.2021

CORAM:

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

W.P.Nos. 35005 of 2005, 1394, 2688, 3310, 7726, 12001, 18545,
23365, 24253 of 2006, 527, 4272, 5862, 9163, 9164, 10430,
12760, 12967, 12970, 16432, 17557, 19643, 26938 of 2008, 1200,
1548, 3355, 5303 & 14170 of 2009

and

W.M.P.Nos.1584, 2790, 2791, 3496, 8492, 13619 of 2006

- 1 PHILIP T.KOVILAKTH
... PETITIONER in WP No.35005 of 2005
- 2 MR. NARENDRA LUNGWATH
DIRECTOR
M/S. INDUS CITYSCAPES CONSTRUCTION (P) LTD.,
... PETITIONER in WP No.1394 of 2006
- 3 NEW WOODLANDS HOTEL P.LTD.
REP BY ITS MANAGER,
V.RAMANATHAN
... PETITIONER in WP No.2688 of 2006
- 4 P.K.BANUMATHI
... PETITIONER in WP No.3310 of 2006
- 5 R. SARAVANAN
PARTNER M/S.HOTELSARAVANA BHAVAN
CHENNAI-26.
... PETITIONER in WP No.7726 of 2006
- 6 INDO-STEEL RE-ROLLERS
REP.BY ITS PARTNER
... PETITIONER in WP No.12001 of 2006
- 7 K.B. SUBRAMANIAN
... PETITIONER in WP No.18545 of 2006
- 8 PETRO ARALDITE PVT LTD
REP BY ITS TECHNICAL DIRECTOR T.NAGARAJAN
... PETITIONER in WP No.23365 of 2006



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- 9 MALLIKA SRINIVASAN
WIFE OF VENU SRINIVASAN DIRECTOR
TAFE MOTORS AND TRACTORS LTD.,
CHENNAI - 34.
... PETITIONER in WP No.24253 of 2006
10. M/S.INTERPRESS PVT. LTD
F-3 KANDAAHS CHAMBER,
CHENNAI 29.
... PETITIONER in WP No.527 of 2008
- 11 M/S DUAL STRUCURE AND
INDUSTRIES PVT LTD
REP. BY ITS PARTNER ANJAYAH
CHENNAI 41.
... PETITIONER in WP No.4272 of 2008
- 12 G.BALASUBRAMANIAN
MANAGING DIRECTOR
SRI MURUGAN FLOOR MILLS (P) LTD.,
POLLACHI 642 011.
... PETITIONER in WP No.5862 of 2008
- 13 TAMILNADU REAL ESTATE PVT LTD.,
REP BY GENERAL MANAGER P.KESAN
... PETITIONER in WP No.9163 of 2008
- 14 TRIMEX INDUSTRIES LTD
REP. BY ITS AUTHORISED SIGNATORY
S. NANDAKUMAR
... PETITIONER in WP No.9164 of 2008
- 15 M/S APA HOTELS PRIVATE LTD.,
REP. BY ITS COMPANY SECRETARY
MR.S.KRISHNAMOORTHY
... PETITIONER in WP No.10430 of 2008
- 16 TVL. SAMSONS RUBBER INDUSTRIES PRIVATE LIMITED,
REP. BY ITS DIRECTOR MR. PRABAKAR
... PETITIONER in WP No.12760 of 2008
- 17 M.G.NARAYANA MOORTHY
S/O GOVINDARAJULU NAIDU
... PETITIONER in WP No.12967 of 2008



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- 18 MRS.PRIYADARSHINI SHIVASHANKAR
PROPRIETOR SKAI CONSTRUCTIONS KAILASH
CHENNAI 18.
... PETITIONER in WP No.12970 of 2008
- 19 M.KARTHE
... PETITIONER in WP No.16432 of 2008
- 20 M/S CASA GRANDE PRIVATE LIMITED.,
REP. BY ITS DIRECTOR
MR. ANERUDAN
... PETITIONER in WP No.17557 of 2008
- 21 K.DEVAKAR
... PETITIONER in WP No.19643 of 2008
- 22 DR. NAGAMMAPUDUR BALAJI NADDAR
METTUPALAYAM
... PETITIONER in WP No.26938 of 2008
- 23 MR.MOHAMED JAFFAR
... PETITIONER in WP No.1200 of 2009
- 24 ABDUL RAHIM KHAN
... PETITIONER in WP No.1548 of 2009
- 25 M/S.KUMARANS
REP BY ITS PARTNER
P.R. KUMAR
... PETITIONER in WP No.3355 of 2009
- 26 M/S.TAJ GVK HOTELS AND RESORTS LIMITED.,
REP. BY ITS AUTHORISED SIGNATORY/GENERAL MANAGER
MR.SANJAI SOOD
... PETITIONER in WP No.5303 of 2009
- 27 M/S. THAMBI MODERN SPINNING MILLS LTD.,
SALEM.
... PETITIONER in WP No.14170 of 2009

VS

- 1 THE STATE OF TAMILNADU
REP.BY ITS SECRETARY HOME (TRANSPORT)
DEPARTMENT, FORT ST.GEORGE, CHENNAI-9.
- 2 THE COMMERCIAL TAX OFFICER (SOUTH),
GREAMS ROAD, CHENNAI.



3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI. (SOUTH)

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4 THE MOTOR VEHICLES INSPECTOR,
GR.I REGIONAL TRANSPORT OFFICE,
(SOUTH) CHENNAI.

... RESPONDENTS in WP No.35005 of 2005

1 THE STATE OF TAMILNADU
REP. BY ITS SECRETARY TO GOVERNMENT
COMMERCIAL TAX DEPARTMENT, FORT ST. GEORGE,
CHENNAI -9.

2 THE COMMERCIAL TAX OFFICER,
KILPAUK ASSESSMENT CIRCLE, CHENNAI.

3 THE REGIONAL TRANSPORT OFFICER,
AYANAVARAM, CHENNAI.

... RESPONDENTS in WP No.1394 of 2006

1 THE STATE OF TAMILNADU
REP. BY ITS SECRETARY HOME (TRANSPORT) DEPT
FORT ST. GEORGE, CHENNAI-9.

2 THE COMMERCIAL TAX OFFICER,
GREAMS ROAD, CHENNAI-6.

3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI-SOUTH, CHENNAI-41.

4 THE MOTOR VEHICLES INSPECTOR,
GRADE-I UNIT OFFICE, TRIPPLICANE,
CHENNAI-5.

... RESPONDENTS in WP No.2688 of 2006

1 THE STATE OF TAMILNADU REP BY
ITS SECRETARY TO GOVERNMENT
COMMERCIAL TAX DEPARTMENT,
FORT ST. GEORGE, CHENNAI-9.

2 THE COMMERCIAL TAX OFFICER, ROYAPPETAH,
ASSESSMENT CIRCLE, CHENNAI.

3 THE REGIONAL TRANSPORT OFFICER,
MEENAMBAKKAM, CHENNAI.

... RESPONDENTS in WP No.3310 of 2006



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- 1 THE STATE OF TAMILNADU
REP. BY THE SECRETARY TO THE GOVERNMENT
COMMERCIAL TAX DEPARTMENT,
ST. GEORGE FORT, CHENNAI-9.
- 2 THE COMMERCIAL TAX OFFICER,
ARUMBAKKAM-I, ASSESSMENT CIRCLE,
CHENNAI.
- 3 THE REGIONAL TRANSPORT OFFICE,
CHENNAI SOUTH WEST, CHENNAI-87.
... RESPONDENTS in WP No.7726 of 2006
- 1 THE COMMERCIAL TAX OFFICER,
MANALI ASSESSMENT CIRCLE,
CHENNAI-103. ... RESPONDENT in WP No.12001 of 2006
- 1 STATE OF TAMIL NADU REP.
BY ITS SECRETARY TO GOVERNMENT,
COMMERCIAL TAX DEPARTMENT,
FORT ST. GEORGE,
CHENNAI - 600 009.
- 2 THE COMMERCIAL TAX OFFICER,
NO.46 GREAMS ROAD, CHENNAI - 06.
- 3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI (SOUTH), CHENNAI.
... RESPONDENTS in WP No.18545 of 2006
- 1 THE COMMERCIAL TAX OFFICER,
MANALI ASSESSMENT CIRCLE,
KURALAGAM ANNEXE,
FIRST FLOOR, CHENNAI-108.
... RESPONDENT in WP No.23365 of 2006
- 1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY COMMERCIAL TAXES ,
FORT. ST. GEORGE, CHENNAI - 9.
- 2 THE COMMERFIAL TAX OFFICER,
GREAMS ROAD, CHENNAI - 6.
- 3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI CENTRAL, CHENNAI.
... RESPONDENTS in WP No.24253 of 2006



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1 THE STATE OF TAMIL NADU
REP BY ITS SECRETARY TO GOVT. COMMERCIAL
TAX DEPT. FORT ST.GEORGE, CHENNAI 9.

2 THE COMMERCIAL TAX OFFICER,
KILPAUK ASSESSMENT CIRCLE, CHENNAI.

3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI NORTH WEST, ANNA NAGAR,
CHENNAI.

... RESPONDENTS in WP No.527 of 2008

1 THE STATE OF TAMILNADU
REP. BY ITS SECRETARY HOME (TRANSPORT) DEPARTMENT,
FORT ST.GEORGE, CHENNAI 9.

2 THE COMMERCIAL TAX OFFICER,
TIRUVANMIYUR CIRCLE, BESANT NAGAR,
CHENNAI 20.

3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI SOUTH, CHENNAI.

4 THE MOTOR VEHICLES INSPECTOR,,
CHENNAI SOUTH, CHENNAI 5.

... RESPONDENTS in WP No.4272 of 2008

1 STATE OF TAMILNADU
REP. BY ITS SECRETARY TO GOVERNMENT,
COMMERCIAL TAX DEPARTMENT,
FORT ST.GEORGE, CHENNAI 9.

2 THE COMMERCIAL TAX OFFICER,
PALAGHAT ROAD, POLLACHI (WEST), POLLACHI,
COIMBATORE DISTRICT.

3 THE REGIONAL TRANSPOR OFFICER,
POLLACHI, COIMBATORE DISTRICT.

... RESPONDENTS in WP No.5862 of 2008

1 THE STATE OF TAMILNADU
REP BY ITS SECRETARY HOME (TRANSPORT)
DEPARTMENT FORT ST.GEORGE CHENNAI 9.

2 THE COMMERCIAL TAX OFFICER,
SPURTANK ROAD, CHENNAI.



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3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI CENTRAL, CHENNAI.

4 THE MOTOR VEHICLES INSPECTOR,
CHENNAI CENTRAL, CHENNAI.

... RESPONDENTS in WP No.9163 of 2008

1 THE STATE OF TAMILNADU REP
BY ITS SECRETARY HOME (TRANSPORT)
DEPARTMENT, FORT ST. GEORGE,
CHENNAI 600 009.

2 THE COMMERCIAL TAX OFFICER,
ALWARPET, CHENNAI.

3 THE REGIONAL TRANSPORT
OFFICER, CHENNAI SOUTH.
CHENNAI 600 041.

4 THE SENIOR MOTOR VEHICLES INSPECTOR,
CHENNAI SOUTH, CHENNAI 600 041

... RESPONDENTS in WP No.9164 of 2008

1 THE STATE OF TAMILNADU,
REP. BY ITS SECRETARY HOME (TRANSPORT),
DEPARTMENT, FORT ST. GEORGE,
CHENNAI - 9.

2 THE COMMERCIAL TAX OFFICER,
T.NAGAR, CHENNAI - 17.

3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI WEST,
CHENNAI - 78.

4 THE MOTOR VEHICLE INSPECTOR,
CHENNAI WEST, CHENNAI - 78.

... RESPONDENTS in WP No.10430 of 2008

1 THE GOVT. OF TAMILNADU REP.
BY ITS SECRETARY, COMMERCIAL TAXES DEPARTMENT,
FORT ST GEORGE, CHENNAI - 9.

2 THE COMMERCIAL TAX OFFICER,
VILLIVAKKAM, CHENNAI.



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3 THE MOTOR VEHICLES INSPECTOR,
POONAMALLEE CHECK POST, UNIT OFFICE,
POONAMALLEE, TIRUVALLUR DISTRICT.

4 REGIONAL TRANSPORT OFFICER,
TIRUVALLUR , TIRUVALLUR DISTRICT.

... RESPONDENTS in WP No.12760 of 2008

1 THE STATE OF TAMIL NADU
REP BY ITS SECRETARY HOME (TRANSPORT) DEPARTMENT,
FORT ST.GEORGE, CHENNAI 9.

2 THE COMMERCIAL TAX OFFICER,
CHENNAI.

3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI CENTRAL, CHENNAI.

4 THE MOTOR VEHICLE INSPECTOR
CHENNAI CENTRAL, CHENNAI.

... RESPONDENTS in WP No.12967 of 2008

1 THE STATE OF TAMIL NADU
REP BY ITS SECRETARY HOME (TRANSPORT) DEPARTMENT.
FORT ST.GEORGE CHENNAI 9.

2 THE COMMERCIAL TAX OFFICER,
CHENNAI.

3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI SOUTH CHENNAI.

4 THE MOTOR VEHICLE INSPECTOR,
CHENNAI SOUTH, CHENNAI.

... RESPONDENTS in WP No.12970 of 2008

1 THE STATE OF TAMILNADU
REP BY ITS SECRETARY HOME (TRANSPORT) DEPARTMENT,
FORT ST.GEORGE, CHENNAI 9.

2 THE COMMERCIAL TAX OFFICER,
CHENNAI.



3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI SOUTH, THIRUVANMIYUR,
CHENNAI.

4 THE MOTOR VEHICLE INSPECTOR,
UNIT OFFICE, MANDAVELI, CHENNAI.

... RESPONDENTS in WP No.16432 of 2008

1 THE STATE OF TAMILNADU
REP. BY ITS SECRETARY HOME (TRANSPORT) DEPARTMENT,
FORT ST GEORGE, CHENNAI - 9.

2 THE COMMERCIAL TAX OFFICER,
THIRUVANMIYUR, CHENNAI.

3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI SOUTH, CHENNAI.

4 THE MOTOR VEHICLE INSPECTOR,
CHENNAI SOUTH, CHENNAI.

... RESPONDENTS in WP No.17557 of 2008

1 THE STATE OF TAMILNADU
REP. BY ITS SECRETARY HOME
(TRANSPORT) DEPARTMENT FORT ST. GEORGE,
CHENNAI-9.

2 THE COMMERCIAL TAX OFFICER,
GREAMS ROAD, CHENNAI.

3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI EAST, CHENNAI.

4 THE MOTOR VEHICLES INSPECTOR,
CHENNAI EAST, CHENNAI.

... RESPONDENTS in WP No.19643 of 2008

1 THE STATE OF TAMILNADU
REP. BY ITS SECRETARY HOME (TRANSPORT)
DEPARTMENT FORT ST. GEORGE,
CHENNAI 600 009.

2 THE COMMERCIAL TAX OFFICER,
ANNUR ROAD, METTUPALAYAM,
COIMBATORE DISTRICT 641 301.



3 THE REGIONAL TRANSPORT OFFICER,
KARAMADAI ROAD, METTUPALAYAM,
COIMBATORE DISTRICT 641 301.

4 THE MOTOR VEHICLE INSPECTOR,
GRADE -I METTUPALAYAM,
COIMBATORE DISTRICT 641 301.

... RESPONDENTS in WP No.26938 of 2008

1 THE STATE OF TAMILNADU
REP BY ITS SECRETARY TO GOVERNMENT
COMMERCIAL TAX DEPARTMENT, FORT ST.GEORGE,
CHENNAI 9.

2 THE COMMERCIAL TAX OFFICER,
ASHOK NAGAR ASSESSMENT CIRCLE, CHENNAI.

3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI K.K. NAGAR, CHENNAI.

... RESPONDENTS in WP No.1200 of 2009

1 THE STATE OF TAMILANDU
REP. BY ITS SECRETARY HOME (TRANSPORT)
DEPARTMENT, FORT ST.GEORGE,
CHENNAI -9.

2 THE COMMERCIAL TAX OFFICER,
NANDANAM, CHENNAI.

3 THE REGIONAL TRANSPORT OFFICER,
CHENANI WEST, CHENNAI.

4 THE MOTOR VEHICLE INSPECTOR,
CHENNAI WEST, CHENNAI.

... RESPONDENTS in WP No.1548 of 2009

1 THE STATE OF TAMILNADU
REP BY ITS SECRETARY HOME (TRANSPORT) DEPARTMENT,
FORT ST.GEORGE, CHENNAI 9.

2 THE COMMERCIAL TAX OFFICER,
NANDANAM, CHENNAI.

3 THE REGIONAL TRANSPORT OFFICER,
CHENNAI WEST, CHENNAI.



4 THE MOTOR VEHICLE INSPECTOR,
CHENNAI WEST, CHENNAI.

... RESPONDENTS in WP No.3355 of 2009

1 THE STATE OF TAMIL NADU
REP. BY THE SPECIAL COMMISSIONER &
COMMISSIONER OF COMMERCIAL TAXES, EZHILAGAM,
CHEPAUK, CHENNAI-5.

2 THE REGIONAL TRANSPORT OFFICER,
CHENNAI-CENTRAL AYANAVARAM,
CHENNAI.

... RESPONDENTS in WP No.5303 of 2009

1 THE COMMERCIAL TAX OFFICER,
SALEM WEST, SALEM.

2 THE REGIONAL TRANSPORT OFFICER,
SALEM WEST, SALEM.

... RESPONDENTS in WP No.14170 of 2009

These Writ Petitions are filed under Article 226 of the
Constitution of India, praying to issue a Writ of Mandamus

Prayer in WP No.35005 of 2005:

forbearing the respondents and their subordinates from
demanding or collecting entry tax on the petitioners Honda Motor
Cycle with chassis No.JH2R C44722M6101 to be registered and
assigned new registration mark by the third and fourth
respondents.

Prayer in WP No.1394 of 2006:

directing the Respondents not to impose entry tax on the
passenger Car BMW X5.3.OD RHD with Chassis No.WBAFB 72040
LX23484 Engine No. 21056030, Black Sapphire Metallic colour
imported by the petitioner.

Prayer in WP No.2688 of 2006:

forbearing the respondents and their subordinates from
demanding or collecting entry tax on the petitioners used Car
BHW 530 D Limousine RMD having chassis No. WBANC72030 CR91046
and engine No.31106007 to be registered and assigned new
registration mark by the third and fourth respondents.



Prayer in WP No.3310 of 2006:

directing the respondents not to impose entry tax on the passenger car BMW 530 D LIMOUSINE RHD with Chassis No WBANR72050 CR85067, Engine No. 31776070 Monaco Blue Metallic colour.

Prayer in WP No.7726 of 2006:

directing the 3rd Respondent to register the passenger vehicle, BMW 740 I L A RHD, with Chassis No. WBAHN620XO DN55533, Engine No.50603711, TITANIUM SILVER METALLIC. While, by me without insisting upon payment of entry tax.

Prayer in WP No.12001 of 2006:

to call for the records of the respondent pursuant to the order in TNGST No. E.T.1081044/2001-2002 dated 9.12.2005 in so far as the levy of entry tax for the purchase of the Articulated Hydraulic Mobile Crane by the petitioner is concerned.

Prayer in WP No.18545 of 2006:

directing the 3rd respondent to register the imported car viz., PORSCHE CAYENNE S bearing Chasis No.WP1ZZZ9PZ6LA43450 without demanding Entry Tax Clearance Certificate from the second respondent.

Prayer in WP No.23365 of 2006:

to call for the records on the files of the respondent herein in Form VI dated 27.6.2006 issued under section 8/9 of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 and issue a certiorari or any other appropriate writ, order or direction under Article 226 of the constitution of India, quashing the same.

Prayer in WP No.24253 of 2006:

forbearing the respondents and their subordinates from demanding or collecting Entry Tax in respect of the imported NISSAN X TRAIL make vehicle bearing chasis No. BANB 12070 CN 91314 and Engine No. 50783829 to be registered with the third respondent.



Prayer in WP No.527 of 2008:

directing the respondents not to demand entry tax on the passenger car volvo S80 V8 with chassis No.YV1AR855681055384, Engine No.1005966, of Electric Silver Colour.

Prayer in WP No.4272 of 2008:

to forbear the respondents and their subordinates from demanding or collecting entry tax on the petitioner's New Audi A6 2.7 TDI Vehicle bearing Chassis No.WAUZG7448N026140 and Engine No.BPP.103027 to be registered and assign new registration mark by the third and fourth respondents.

Prayer in WP No.5862 of 2008:

to direct the 3rd respondent to register the imported car viz TOYOTA LAND CRUISER PRADO bearing Chassis No.KDJ 120-0148372 without demanding Entry Tax Clearance Certificate from the Second respondent.

Prayer in WP No.9163 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners New Audi A6 3.0 TDI Quattro Vehicle bearing chassis No. WAUZH74F58N038164 and Engine No.ASB.104558, to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.9164 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners New Audi A6 3.2. FSI Vehicle bearing chassis No. WAUZM74F68N090589 and Engine No. AUK 063736 to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.10430 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners a New Toyota INNOVA 2.5G (G4) vehicle bearing Chassis No. MBJ11JV400128200- 0308 and Engine No. 2KD 6089341, to be registered and assign new registration mark by the 3rd and 4th respondents.



Prayer in WP No.12760 of 2008:

forbearing the respondents and their subordinates from demanding or collecting ENTRY TAX in respect of the Petitioners IMPORTED vehicle naley VOLVO XC 90 D5 car with Engine No. 550790 and chassis No. YV1CM714681444128 to be registered with the third respondent.

Prayer in WP No.12967 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners a New Audi A6 3.0 TDI Quattro vehicle bearing chassis No.WAUZE64F96N186916 and Engine No.BMK 115478, to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.12970 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners Porsche car vehicle bearing chassis No. WP1ZZZ9PZ8LA71819 and Engine No.85802303, to be registered and assign new registration mark by the 3rd and 4th respondents .

Prayer in WP No.16432 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported New Audit A6 2.7 TDI vehicle bearing chassis No.WAUZG 74 F 98NO30572 to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.17557 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners a New Audi A6 3.0TDI Car Vehicle bearing chassis no. WAYZF74F08N008740 AND ENGINE NO. ASB094577, to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.19643 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners New Audi Q7 3.0 TDI Quattro Vehicle bearing Chassis No.WAUZE84L88D068169 and



Engine No.BUG 079196 to be registered and assign new registration mark by the 3rd and 4th respondent.

Prayer in WP No.26938 of 2008:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported used Mercedes E 220 Motor Car bearing chassis No. WD B2100062B477670 to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.1200 of 2009:

directing the respondents not to demand entry tax on the passenger car New Toyota HIACE 2.4 LE. Diesel, Automatic Transmission with chassis No.KDH222-0036853, Engine No.2KD-1675657, of Silver colour.

Prayer in WP No.1548 of 2009:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners imported New Toyota Land Cruiser (SUV) RHD 200 series Motor Car, bearing Chassis No. UZJ200-4023152 Engine NO. 2UZ 1309083 to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.3355 of 2009:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners used Honda CRV Motor vehicle bearing chassis No.JHMRE47406C300121 and Engine No.K24Z11710193 to be registered and assign new registration mark by the 3rd and 4th respondents.

Prayer in WP No.5303 of 2009:

directing the second respondent to register under the Motor Vehicles Act, 1988 the imported car being MERCEDEZ-BENZ Type S 350 SEDAN LONG bearing Vehicle Identity No. (Chassis No.) WDD2211562A263141, Engine No. 27296531112085 without insisting for a No Objection Certificate from the first respondent department for payment of Entry Tax.



Prayer in WP No.14170 of 2009:

forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioners vehicle Audi A6 2.7 TDI Motor Car, bearing chassis No. WAUZZB94f89y000134 AND ENGINE no.can 006390 to be registered and assign new registration mark by the 2nd respondent.

W.P.No.35005/2005

For Petitioner : Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.No.1394/2006

For Petitioner : Mr.T.V.Lakshmanan
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.No.2688/2006

For Petitioner : Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.No.3310/2006

For Petitioner : Mr.T.V.Lakshmanan
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.No.7726/2006

For Petitioner : Mr.S.Ganesan
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.No.12001/2006

For Petitioner : No Appearance
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.No.18545/2006

For Petitioner : Mr.Bennington
for M/s.S.P.Meenakshisundaram
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.No.23365/2006

For Petitioner : Mr.N.Inbarajan
For Respondents: Mr.V.Nanmaran, Government Advocate



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W.P.No.24253/2006

For Petitioner : Mr.P.V.Sachidanandam
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.No.527/2008

For Petitioner : Mr.T.V.Lakshmanan
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.No.4272/2008

For Petitioner : Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.No:5862/2008

For Petitioner : Mr.Bennington
for Mr.S.P.Meenakshisundaram
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.Nos.9163 & 9164/2008

For Petitioners: Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Nanmaran
Government Advocate

W.P.No.10430/2008

For Petitioner : Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Veluchamy
Government Advocate

W.P.No.12760/2008

For Petitioner : Mr.P.V.Sachidanandam
For Respondents: Mr.V.Veluchamy
Government Advocate

W.P.Nos.12967

For Petitioners: Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Veluchamy
Government Advocate

W.P.No.12970/2008

For Petitioner : Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Veluchamy
Government Advocate

W.P.No.16432/2008

For Petitioner : Mr.M.R.Jothimanian
For Respondents: Mr.V.Veluchamy
Government Advocate



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W.P.No.17557/2008

For Petitioner : Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Veluchamy
Government Advocate

W.P.No.19643/2008

For Petitioner : Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Veluchamy
Government Advocate

W.P.No.26938/2008

For Petitioner : Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Veluchamy
Government Advocate

W.P.No.1200/2009

For Petitioner : Mr.T.V.Lakshmanan
For Respondents: Mr.V.Veluchamy
Government Advocate

W.P.No.1548/2009

For Petitioner : Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Veluchamy
Government Advocate

W.P.No.3355/2009

For Petitioner : Mr.V.Santharam
for M/s.B.Sathish Sundar
For Respondents: Mr.V.Veluchamy
Government Advocate

W.P.No.5303/2009

For Petitioner : Mr.S.Kumar for
M/s.G.Vijay Anand Associates
For Respondents: Mr.V.Veluchamy
Government Advocate

W.P.No.14170/2009

For Petitioner : Mr.A.Ganesan
For Respondents: Mr.V.Veluchamy
Government Advocate

COMMON ORDER

All these Writ Petitions are filed to forbear the respondents from demanding and collecting entry tax on the vehicles purchased by the petitioners. The respective vehicles purchased by the petitioners in all these Writ Petitions were imported from other countries. They have contended that import



duty to the Customs Department had already been paid. While taking the vehicle for registration, the Regional Transport Officers concerned, demanded entry tax and thus, the petitioners are constrained to move the present Writ Petitions.

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2. The validity of provisions of the Entry Tax Act was challenged under the Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001 and the issue went up to the Hon'ble Supreme Court of India and the validity of the Act was upheld by the Courts.

3. The Hon'ble Supreme Court in clear terms held that the State is empowered to demand and collect Entry Tax in the case of State of Kerala and others vs. Fr. William Fernandez reported in [2018] 57 GSTR 6 (SC). Thus, the issue raised in these Writ Petitions are no more res-integra and the petitioners are liable to pay Entry tax as demanded by the respondents. In some cases, interim orders were granted on condition to pay part amount of entry tax and in some cases, interim orders are granted without any such conditions. Therefore, the respondent/Commercial Tax Department, is duty bound to calculate the arrears of Entry tax to be paid by the respective petitioners and calculation sheet / demand notice is to be issued enabling such petitioners to pay the Entry Tax.

4. It is brought to the notice of this Court that even in respect of the writ petitions already dismissed by this Court, based on the judgment of the Hon'ble Supreme Court, the Commercial Tax Department issued a circular No. 20/2021 dated 01.09.2021. As per the circular, all the Assessing Officers are instructed to collect the outstanding Entry Tax in respect of the dismissed cases, immediately. The Joint Commissioner concerned are directed to monitor the work of collection of Entry Tax and send the compliance report in respect of their Division by 10th of every month. In respect of cases, where the Entry tax is not realisable, the Joint Commissioner concerned should explore all possible legal ways to realise the Government dues and report compliance. The instructions issued are directed to be followed scrupulously.

5. Mr.V.S.Velavan, State Tax Officer / Investigation Wing, made a submission that pursuant to the consistent orders of this Court in the matter of recovery of Entry Tax, the department could able to collect more than a sum of Rs.5 Crores, as of now. However, in respect of the Writ Petitions already dismissed, the Entry tax dues are yet to be collected by the Department. Pursuant to the circular issued by the Commissioner, actions are



taken to collect the arrears. This Court is of the considered opinion that a little effort in dealing with Entry tax issue, an amount more than Rs.5 Crores is collected in a short span of time. If the department is consistent in pursuing the collection of tax, then undoubtedly, the State will be in a position to collect substantial revenue dues in the interest of public at large. The efficiency level in the Department are to be improved only by consistent monitoring and functioning of the Executives. Consistent actions in the matter of collection of tax is of paramount importance. It is the duty mandated under the provisions of the Act and the failure amounts to dereliction of duty. Thus, the Executives are duty bound to ensure that the collections are made and disputes are to be pursued and settled at the earliest possible, in order to honor the Constitutional principles.

6. As far as the Writ petitions on hand are concerned, the petitioners had imported various kinds of vehicles from different Countries and they are liable to pay the Entry Tax under the provisions of the Act and, therefore, swift action is required as several years lapsed and already Revenue suffered loss for many years. Thus, any further delay would cause prejudice to the interest of the Revenue.

7. In view of the facts and circumstances, the following orders are passed:

(i) The respondents/Commercial Tax Department Officials are directed to issue calculation sheets/demand notices to all the petitioners and serve the same to the petitioners within a period of one week from the date of receipt of a copy of this order. On receipt of such notices, the petitioners are directed to pay the arrears of Entry Tax dues within a period of one week from the date of receipt of the notice from the Department.

(ii) In the event of failure on the part of the petitioners in settling the Entry Tax dues, then the respondents are directed to initiate immediate action for recovery of revenue dues by following the procedures as contemplated under the statute.

8. With these directions, all the Writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.



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9. Post the matter on 01.10.2021, for 'Reporting Compliance'.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

Pns

To

- 1.The Secretary, Home (Transport) Department,
The State of Tamil Nadu,
Fort St.George, Chennai - 9.
- 2.The Commercial Tax Officer (South),
Greams Road, Chennai.
- 3.The Regional Transport Officer,
Chennai. (South)
- 4.The Motor Vehicles Inspector,
Gr.I, Regional Transport Office,
(South), Chennai.
- 5.The Secretary to Government,
Commercial Tax Department,
Fort St. George, Chennai.
- 6.The Special Commissioner & Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai.
- 7.The Regional Transport Officer,
Chennai-Central, Ayanavaram,
Chennai.
- 8.The Commercial Tax Officer,
Kilpauk Assessment Circle,
Chennai.
- 9.The Regional Transport Officer,
Anna Nagar, Chennai.



10.The Regional Transport Officer,
Meenambakkam, Chennai.

11.The Commercial Tax Officer,
Manali Assessment Circle, Chennai.

12.The Commercial Tax Officer,
Manali Assessment Circle Kuralagam Annexe,
First Floor, Chennai - 108.

13.The Commercial Tax Officer,
Kilpauk Assessment Circle, Chennai.

14.The Regional Transport Officer,
Chennai North West, Anna Nagar,
Chennai.

15.The Commercial Tax Officer,
Thiruvanmiyur Circle,
Besant Nagar, Chennai.

16.The Commercial Tax Officer,
Palaghat Road, Pollachi (west),
Pollachi, Coimbatore.

17.The Regional Transport Officer,
Pollachi, Coimbatore Dt.

18.The Commercial Tax Officer,
Alwarpet, Chennai.

19.The Senior Motor Vehicles Inspector,
Chennai South, Chennai-9.

20.The Commercial Tax Officer,
T.Nagar, Chennai-17.

21.The Motor Vehicle Inspector,
Chennai West, Chennai-78.

22.The Commercial Tax Officer,
Villivakkam, Chennai.

23.The Motor Vehicle Inspector,
Poonamallee Check Post Unit Office,
Poonamallee, Thiruvallur Dt.



24.The Regional Transport Officer,
Thiruvallur, Thiruvallur Dt.

25.The Motor Vehicle Inspector,
Unit Office, Mandaveli,
Chennai.

26.The Commercial Tax Officer,
Thiruvanmiyur, Chennai.

27.The Regional Transport Officer,
Chennai East, Chennai.

28.The Motor Vehicle Inspector,
Chennai East, Chennai.

29.The Commercial Tax Officer,
Annur Road, Mettupalayam,
Coimbatore District.

30.The Regional Transport Officer,
Karamadai Road, Mettupalayam,
Coimbatore District.

31.The Motor Vehicle Inspector,
Grade-I, Mettupalayam,
Coimbatore District.

32.The Commercial Tax Officer,
Ashok Nagar, Assessment Circle,
Chennai.

33.The Regional Transport Officer,
K.K.Nagar, Chennai.

34.The Commercial Tax Officer,
Nandanam, Chennai.

35.The Commercial Tax Officer,
Salem (West),
Salem.

36.The Regional Transport Officer,
Salem (West),
Salem.



37.The Motor Vehicle Inspector,
Grade-I, Unit Officer,
Triplicane, Chennai-5.

38.The Commercial Tax Officer,
Royapettah, Chennai.

39.The Commercial Tax Officer,
Arumbakkam, Chennai.

40.The Regional Transport Officer,
Chennai South-West.

41.The Regional Transport Officer,
Chennai South.

42.The Regional Transport Officer,
Chennai -Central.

43.The Motor Vehicle Inspector,
Chennai-South.

44.The Commercial Tax Officer,
Sportank Road, Chennai.

45.The Motor Vehicle Inspector,
Chennai-Central.

46.The Regional Transport Officer,
Chennai-West.

+lcc to the Special Government Pleader (Taxes) Sr.46955 to
46964, 46967, 46969, 46971,46972, 46986, 46987, 46989 to 46991,
46997, 46999, 47000 and 47002 to 47004.

W.P.Nos. 35005 of 2005, 1394, 2688, 3310, 7726, 12001, 18545,
23365, 24253 of 2006, 527, 4272, 5862, 9163, 9164, 10430,
12760, 12967, 12970, 16432, 17557, 19643, 26938 of 2008, 1200,
1548, 3355, 5303 & 14170 of 2009

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srg 21/09/2021