



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.09.2021

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.6375 of 2010  
and M.P.No.1 of 2010

J.Rajkumar Balsingh

... Petitioner

Vs

1. The State of Tamil Nadu,  
Rep. By its Secretary,  
Commercial Tax Department,  
Fort St.George, Chennai - 9.
2. The Assistant Commissioner of  
Commercial Taxes,  
DC Central Division,  
Greams Road, Chennai - 6.
3. The Registering Authority-cum-  
Regional Transport Officer,  
Chennai-North West.

...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the third respondent herein to register the petitioner's Rolls Royace Car bearing Chassis No.SCA664S05AUH14577 and Engine No.90164647 in the name of the petitioner without insisting upon payment of Entry Tax.

For Petitioner : Mr.K.Hariharan

For Respondents : Ms.Amirta Dinakaran  
Government Advocate

ORDER

Mr.K.Hariharan, learned counsel for the sole writ petitioner and Ms.Amirta Dinakaran, learned counsel for all the three respondents (Revenue Counsel) are before this virtual Court.



2. The captioned matter pertains to entry tax qua imported automobile i.e., imported car.

3. This Court is informed that the issue in the captioned writ petition is directly and squarely covered (against the writ petitioner) vide ratio of a Hon'ble Division Bench in V.Krishnamurthy Vs. State of Tamil Nadu and Others reported in 2019 SCC Online Mad 8523. To be noted, this position i.e., obtaining position is stated by both sides without any disputation or disagreement.

4. In addition to the above, one factum in the captioned writ petition is, learned counsel for the writ petitioner submits that the writ petitioner has since paid the entry tax and the learned Revenue counsel, on instructions, confirms that the entire tax liability of the writ petitioner has been paid. Therefore, captioned writ petition is disposed of as closed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

mmi/ssm

To

1. The Secretary,  
State of Tamil Nadu,  
Commercial Tax Department,  
Fort St.George, Chennai - 9.
2. The Assistant Commissioner of  
Commercial Taxes,  
DC Central Division,  
Greams Road, Chennai - 6.
3. The Registering Authority-cum-  
Regional Transport Officer,  
Chennai-North West.

+1CC to Mr.Special Government Pleader (Taxes), Sr.No.50257

W.P.No.6375 of 2010

PCH (CO)

K.RK. (18.10.2021)