



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.09.2021

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.24541 of 2015

Chettinad Structural & Engineering Ltd.,
(South India Structural Corporation Ltd),
Represented by its Director,
SP.Palaniappan,
9th Floor, Rani Seethai Hall Building,
Anna Salai,
Chennai - 600 006.

...Petitioner

Vs

- 1 The Joint Commissioner(CT)
Chennai Central Division Greams Road
Chennai-6
- 2 THE TRANSPORT COMMISSIONER
Ezhilagam Chepauk Chennai - 5.
- 3 THE REGIONAL TRANSPORT OFFICER
Chennai West.

...Respondent

(R2 R3 SUO MOTU IMPEADED
VIDE ORDER DT 01.09.2021 MADE IN WP.
24541/2015 BY SMSJ)

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the Respondent herein in Rc.3613/2014/B1, dated 29.12.2014, quashing the same, or pass such further or other orders as may deem fit and proper in the circumstances of the case and render justice.

For Petitioner : Mr.N.Inbarajan

For Respondent : Ms. Amirta Dinakaran
Government Advocate

ORDER

Mr.N.Inbarajan, learned counsel for writ petitioner submits that the question of Entry Tax qua an auto-mobile has now been decided by Hon'ble Supreme Court in State of Kerala and others



Vs. Fr. William Fernandez and others reported in [2018] 57 GSTR 6 (SC).

2. Learned counsel submits that in the case on hand though the writ petitioner is not an importer and writ petitioner is only a purchaser from an importer, he has instructions from the writ petitioner to payout the Entry Tax in the case on hand, without embarking upon a debate on that aspect of the matter.

3. In the light of the aforementioned fair submission and the stated position of the writ petitioner in the captioned writ petition, learned State counsel submits that a demand will be raised as expeditiously as possible and in any event within three weeks from today i.e., on or before 21.10.2021 and writ petitioner shall pay the demand within three weeks therefrom i.e., on or before 18.11.2021.

Captioned writ petition disposed of recording the aforementioned stated position of the parties. There shall be no order as to costs.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

GPA/NST

To

- 1 The Joint Commissioner(CT)
Chennai Central Division Greams Road
Chennai-6
- 2 THE TRANSPORT COMMISSIONER
Ezhilagam Chepauk Chennai - 5.
- 3 THE REGIONAL TRANSPORT OFFICER
Chennai West.

+1 cc to M/s.N.Inbarajan,Advocate,Sr.No.50980

+1 cc to the Government Pleader,Advocate Sr.No.51042

W.P.No.24541 of 2015

BP[co]

NSK 22/10/2021