



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.08.2021

CORAM

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THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. No. 34579 of 2016

M/s.Bill Roth Hospitals Limited,
Represented by its Managing Director,
Mr.J.Rajesh,
S/o Mr.Jeganathan,
No.43, Lakshmi Talkies Road,
Shenoy Nagar,
Chennai - 600 030.

... Petitioner

-vs-

1. The State of Tamil Nadu,
Represented by its Secretary to Government,
Commercial Tax Department,
Fort St.George,
Chennai - 600 009.
2. The Commercial Tax Officer (Central),
Greams Road,
Chennai - 600 006.
3. The Registering Authority,
Regional Transport Officer,
Chennai - North West, Anna Nagar,
Chennai - 600 040.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Mandamus directing the third respondent The Regional Transport Officer, Chennai North West, Anna Nagar, Chennai - 600 040 to register the Rolls Royce Ghost EWB (Motor Car), Car, English White, bearing Chassis No.SCA664L08FUH23098, Engine No.90110995 in the name of the petitioner without insisting upon payment of Entry Tax.

For Petitioner : Mr.J.Milton Arul Rajendran

For Respondents : Mr.V.Veluchamy
Government Advocate

O R D E R

The relief sought for in the present Writ Petition is to direct the third respondent The Regional Transport Officer,



Chennai North West, Anna Nagar, Chennai - 600 040 to register the Rolls Royce Ghost EWB (Motor Car), Car, English White, bearing Chassis No.SCA664L08FUH23098, Engine No.90110995 in the name of the petitioner without insisting upon payment of Entry Tax.

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2. The petitioner is a Company states that it purchased Rolls Royce Ghost EWB (Motor Car), Car, English White, bearing Chassis No.SCA664L08FUH23098, Engine No.90110995 brought the Car to India from United Kingdom, who has done the shipment and paid customs duty for clearing the vehicle through the concerned Customs Authorities. The petitioner presented the vehicle for registration. However, the respondents insisted for payment of Entry Tax and thus, the petitioner has chosen to file the present Writ Petition.

3. The issue raised in the present writ petition is no more res integra. The Hon'ble Supreme Court of India in the case of State of Kerala v. Fr.William Fernandez, reported in [2018] 57 GSTR 6 (SC), has held as follows:

"No court can compel the Government to exercise its power to examine or for that matter to grant administrative waiver. It is a policy decision to be taken by the Government and it is not for the Court to dictate as to whether or not the Government should exercise such power. The law on the subject as decided by this Court as early as September 1, 1999 holds that the entry tax is leviable on imported vehicles. Therefore, the submission that the matter should be relegated to the Government for grant of administrative waiver is not tenable."

4. The said judgment was followed by the Hon'ble Division Bench of this Court in the case of V.Krishnamurthy Vs. State of Tamil Nadu and Others, reported in [2019] 69 GSTR 326 (Mad).

5. This Court has elaborately discussed the principles as well as Writ Petition filed on similar prayer and further the manner in which the writ petition is pursued by the litigant in W.P. No. 33800 of 2015 dated 05.08.2021. The elaborate discussions are made in that Writ Petition and therefore, the observations made in the above Writ Petition would be applicable in respect of the present Writ Petition also.

6. Pertinently, the learned counsel appearing on behalf of the writ petitioner placed a certificate dated 04.08.2021 issued by the Assistant Commissioner (ST), Kilpauk, Assessment Circle stating that the petitioner has paid the arrears of Entry Tax



amount of Rs.55,64,952/- on 04.08.2021. The xerox copy of HDFC Bank Cheque is also enclosed.

7. In view of the fact that the petitioner has already paid the entire Entry Tax arrears one day before taking of the present Writ Petition, no further consideration is required in respect of the relief sought for in the present Writ Petition.

8. Accordingly, the Writ Petition stands disposed of. However, there shall be no order as to costs.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

vji

To

1. The Secretary to Government,
The State of Tamil Nadu,
Commercial Tax Department,
Fort St.George, Chennai - 600 009.
2. The Commercial Tax Officer (Central),
Greams Road, Chennai - 600 006.
3. The Registering Authority,
Regional Transport Officer,
Chennai - North West, Anna Nagar,
Chennai - 600 040

+1cc to the SPL Government Pleader, S.R.No.39156

W.P. No. 34579 of 2016

GPL(CO)
CT(26/08/2021)