

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08-04-2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.36979 of 2016

And

WMP No.31779 of 2016

M/s.Empee Hotels Limited,  
Represented by its Executive Director,  
Mr.Sheeju Purushothaman,  
S/o.Purushothaman,  
Empee Tower,  
No.59, Harris Road,  
Pudupet,  
Chennai-600 002.

.. Petitioner

vs.

1.The State of Tamil Nadu,  
Represented by its Secretary to Government,  
Transport Department,  
Fort St. George,  
Secretariat,  
Chennai-600 009.

2.The Assistant Commissioner (CT),  
Assessment Circle,  
Chennai.

3.The Regional Transport Officer,  
Chennai Central,  
MTC Building,  
Ayanavaram,  
Chennai-600 023.

4.The Motor Vehicle Inspector,  
Office of the Regional Transport Officer,  
Chennai Central,  
MTC Building,  
Ayanavaram,  
Chennai-600 023.

.. Respondents

PRAYER : Writ Petition is filed under Article 226 of the  
Constitution of India, praying for the issuance of a Writ of

Mandamus, forbearing the respondents and their subordinate from demanding or collecting ENTRY TAX on the petitioner's imported new Rolls - Royce Phantom EWB-FJ02 RHD Car vehicle bearing Chassis Number SCA681L00HUH28467 and Engine Number 90021447, to be registered and assign new registration mark by the third and fourth respondents.

For Petitioner : Mr.Kumaresan

For Respondents-1,3&4 : Mr.K.J.Sivakumar,

Additional Government Pleader.

For Respondent-2 : Mr.R.Swarnavel,

Government Advocate (Taxes)

### ORDER

The learned counsel for the petitioner as well as the learned Government Advocate and Additional Government Pleader appearing on behalf of the respondents, made a submission that the issues raised in the present writ petition was already decided by this Court and accordingly, the petitioner is liable to pay entry tax in full. In this regard, the order dated 13.06.2019 passed in W.P.No.3997 of 2011 is referred and the same reads as under:

"The proposition of entry tax leviable on vehicles imported from abroad was subject to challenge in various writ petitions and has ultimately been upheld by the Hon'ble Supreme Court of India. Following the proposition, a Division Bench of this Court in a batch of writ petitions in W.P.No.32710 of 2005, etc., dated 29.01.2019, had also dismissed the Writ petitions holding that the importers are liable to pay entry tax on the vehicles imported from abroad and brought into the State of Tamil Nadu for use or for sale.

2. In view of the same, the prayer sought for in the present writ petition cannot be considered. Hence, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed."

2.In view of the fact that the issues were already decided and the liability of the petitioner stands confirmed, no further adjudication is required and accordingly, the writ petition stands dismissed. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is also dismissed.

s/d-  
Assistant Registrar

True Copy

Sub-Assistant Registrar

Svn  
To

- 1.The Secretary to Government,  
State of Tamil Nadu,  
Transport Department,  
Fort St. George, Secretariat,  
Chennai-600 009.
- 2.The Assistant Commissioner (CT),  
Assessment Circle, Chennai.
- 3.The Regional Transport Officer,  
Chennai Central, MTC Building,  
Ayanavaram, Chennai-600 023.
- 4.The Motor Vehicle Inspector,  
Office of the Regional Transport Officer,  
Chennai Central, MTC Building,  
Ayanavaram, Chennai-600 023.

+1cc to Mr.S.Kumaresan Advocate Sr.No.22343  
+1cc to Government Pleader Sr.No.22615

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RPI 4/05/2021