



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.07.2021

CORAM

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

W.P.No.29004 of 2013

M.P.No.1 of 2013

M/s.Karthik Granites Privated Limited,
represented by its Director,
Mr.Karthik Thangabalu
No.24, 6th Main Road, Kasthuribai Nagar,
Adyar, Chennai 600 020. ... 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)
Greens Road, Chennai 600 006.

3.The Registering Authority - Cum
Regional Transport Officer,
Chennai - South, Kottivakkam,
Chennai 600 040.

... Respondents

PRAYER: Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Mandamus, directing the third respondent, the Regional Transport Officer, Chennai South, Kottivakkam, Chennai 600 041 to register the Hummer H3, Luxury 3.7 Auto Car bearing Chassis No.ADM DN13E474394270, Engine No.LLR-M74394270 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 lis on hand is filed seeking relief to direct the third respondent, the Registering Authority - cum - Regional Transport Officer, Chennai South, Kottivakkam, Chennai 600 041 to register the Hummer H3, Luxury 3.7 Auto Car bearing Chassis No.ADM DN13E474394270, Engine No.LLR-M74394270 in the name of the petitioner without insisting upon payment of Entry Tax.



2. The petitioner states that he imported a new Hummer H3, Luxury 3.7 Auto Car bearing Chassis No.ADMDN13E474394270, Engine No.LLR-M74394270 from United Kingdom. The petitioner paid the import duty and Customs Duty included in the Car Price of Rs.78,10,303/- to the Customs Department as levied under the Customs Act. The petitioner has approached the third respondent for Registration of vehicle. Further, the petitioner submits that the vehicle imported from abroad for which the customs duty is collected, no further tax is to be levied as per the policy taken by the State Government. However, the 3rd respondent has grossly misunderstood the purport of the act and sought to impose Entry Tax at the rate of 4% on the actual value of the vehicle including the customs duty and VAT. The petitioner submits that when the third respondent and many authorities who were registering vehicles had attempted to levy such duties, objecting to this a number of persons have filed writ petitions and the said writ petitions were admitted as the very imposition of the Entry Tax on a vehicle imported is illegal and inoperative. As the third respondent has refused to register and hand over the vehicle to the petitioner, the petitioner was constrained to move the present writ petition.

3. The issues raised in the writ petition by the petitioner are no more res-integra and the Hon'ble Supreme Court of India in the case of State of Kerala and others vs. Fr.William Fernandez Etc., reported in 2018 (57) GSTR 6, ruled that the respondents are competent to impose Entry Tax and therefore, the petitioner is liable to pay as claimed by the third respondent in the present case.

4. In view of the fact that the liability of the petitioner is confirmed pursuant to the judgment of the Hon'ble Apex Court of India and the relief as such sought for cannot be granted and thus, the petitioner is liable to pay and the respondents are directed to initiate all further actions to recover the Entry Tax, by following the procedures contemplated.

5. With these observations, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

Pns



To

1.The Secretary,
Government of Tamil Nadu,
Commercial Tax Department,
Fort St. George, Chennai - 600 009.

2.The Commercial Tax Officer (Central)
Greens Road, Chennai 600 006.

3.The Registering Authority - Cum
Regional Transport Officer,
Chennai - South, Kottivakkam,
Chennai 600 040.

+1cc to the Special Government Pleader(Taxes), S.R.No. 32680

W.P.No.29004 of 2013

GPL(CO)
GN(13/08/2021)