



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23-08-2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP No.3656 of 2006

And

WPMP No.3865 of 2006

Mr.Kalpathi S.Aghoram,
Director M/s.AGS Holdings Private Limited,
No.34(New), Thirumalai Road,
T.Nagar,
Chennai-600 017.

.. Petitioner

vs.

1.The State of Tamil Nadu,
Secretary to Government,
Commercial Taxes Department,
Chepauk, Chennai-600 005.

2.The Principal Commissioner and
Commissioner of Commercial Taxes,
Chepauk, Chennai-600 005.

3.The Registering Authority,
The Regional Transport Office Chennai,
Chennai (West),
K.K.Nagar, Chennai-600 078.

.. Respondents

Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, directing the respondents not to impose Entry Tax on the passenger Car BMW 530D Limousine RHD with Chassis No.WBANR72040 CR85366, Engine No.31876095, Black Sapphire Metallic Colour.

For Petitioner : Mr.Srinath Sridevan for
Mr.M.Rajamanickam.

For Respondents : Mr.V.Veluchamy,
Government Advocate.

O R D E R

The learned counsel, appearing on behalf of the petitioner, made a submission that the entry tax arrears due had already been paid by the petitioner long back during the year 2019 itself.



2. In view of the submission of the learned counsel for the petitioner that the petitioner had already paid the arrears of entry tax due, no further adjudication needs to be entertained in respect of the grounds raised in the present writ petition.

3. Accordingly, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-IV)

//True Copy//

Sub Assistant Registrar

Svn

To

- 1.The State of Tamil Nadu,
Secretary to Government,
Commercial Taxes Department,
Chepauk,
Chennai-600 005.
- 2.The Principal Commissioner and
Commissioner of Commercial Taxes,
Chepauk,
Chennai-600 005.
- 3.The Registering Authority,
The Regional Transport Office Chennai,
Chennai (West),
K.K.Nagar, Chennai-600 078.

+1cc to the Special Government Pleader(Taxes), S.R.No. 42529

WP 3656 of 2006

CA(CO)
GN(17/09/2021)