

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.04.2021

CORAM

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

W.P.No.13121 of 2017
and
W.M.P.No.14097 of 2017

M/s.Billroth Hospitals Limited,
Represented by its Managing Director,
Dr.Rajesh Jaganathan,
43, Lakshmi Talkies Road,
Shenoy Nagar, Chennai - 600 030 ...Petitioner

vs

- 1.The State of Tamilnadu
Represented by
The Secretary to Government
Commercial Tax Department
Fort St.George, Chennai - 9.
- 2.The Assistant Commissioner,
Commercial Tax,
Kilpauk Assessment Circle,
Chennai - 10.
- 3.The Regional Transport Officer,
Chennai North West, Chennai.
- 4.The Motor Vehicle Inspector,
Chennai North West, Chennai. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioner company's imported new Ferrari 488 GTB Motor Vehicle having Chassis number ZFF79AMC000224786 and Engine number 348603 vide Invoice (High Sea Sale Basis) number VSIP72431 dated 27th January 2017, to be registered and assign new registration mark by the 3rd and 4th respondents.

For Petitioner : Mr.U.Visal Kumar

For Respondents : M/s.G.Dhanamadhiri
Government Advocate (Tax)
R4 - No appearance

O R D E R

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.

Sd/-
Assistant Registrar(L.A)

//True Copy//

Sub Assistant Registrar

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To

1.The Secretary to Government
Commercial Tax Department
Fort St.George, Chennai - 9.

2.The Assistant Commissioner,
Commercial Tax,
Kilpauk Assessment Circle,
Chennai - 10.

3.The Regional Transport Officer,
Chennai North West, Chennai.

4.The Motor Vehicle Inspector,
Chennai North West, Chennai.

+1cc to the Special Government Pleader Sr.27005

W.P.No.13121 of 2017

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