**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED: 19.08.2021**

**CORAM:**

**THE HONOURABLE MR.JUSTICE R.SURESH KUMAR**

**W.P.[MD]Nos.1187 of 2007, 3384 to 3389**

**and 4551 to 4555 of 2008**

**and**

**M.P.[MD]Nos.1 of 2007, 1,1,1,1,1,1,1,1,1,1 & 1 of 2008**

**W.P.[MD]Nos.1187 of 2007:**

M/s.Sangu Chakra Hotels Pvt. Ltd.,
Rep. by its Managing Director,
Collector's office Road,
Tiruchirapalli - 620 001. ... Petitioner

Vs.

1.The State of Tamil Nadu,
Rep. by its Secretary to Government,
Commercial Tax Department,
Fort St. George,
Chennai - 9.

2.The Commercial Tax Officer,
Woraiyur Assessment Circle,
Court Complex, Tiruchirapalli - 620 001.

3.The Regional Transport Officer,
Tennur, Near Uzhavar Sandai,
Tiruchirapalli. ... Respondent

**PRAYER in Wp(MD)No.1187 of 2007:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the respondents not to demand entry tax on the passenger vehicle BMW 530D LIMOUSINE RHD with chassis No.WBANR72020 CR87651, Engine No.27566314, of Monaco Blue Metallic Colour imported by the petitioner.

M/s.Prp Exports,Rep.by Managing Partner,
S.F.No.296/2b1, Near Veerakaliamman Kovil,
Keelavalavu Village and Post, Melur Taluk,
Madurai District.

... Petitioner(s) in WP(MD)Nos.3384 to 3389 of 2008 and 4551 to 4555 of 2008

- Vs. -

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

2.The Deputy Commercial Tax Officer,

Melur Assessment Circle, Melur.

3.The Motor Vehicle Inspector, Unit Office, Sivagangai Road, Melur, Madurai District.

... Respondent(s) in WP(MD)Nos. 3384 to 3389/ 2008 and 4551 to 4555 of 2008.

**Prayer in WP(MD). 3384 to 3389 and 4551 to 4555 of 2008 :**

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a writ of Mandamus, directing the Respondents and/or their subordinates to register the petitioners vehicle purchased under invoice No.EX/70274 dated 25.3.2008, Chassis No.1377228622, Engine No.S433-098416, EX/70275 dated 25.3.2008, Chassis No.1377228722, Engine No.S433-098387,EX/70276 dated 25.3.2008, Chassis No.1377228822, Engine No.S433-097671,EX/70277 dated 25.3.2008, Chassis No.1377228922, Engine No.S433-097667,EX/70282 dated 27.3.2008, Chassis No.1377229022, Engine No.S433-097666, EX/70283 dated 27.3.2008, Chassis No.1377229122, Engine No.S433-098419, EX/80002 dated 25.4.2008, Chassis No.1377230511, Engine No.S433-098482, EX/80003 dated 25.4.2008, Chassis No.1377230611, Engine No.S433-098409, EX/80010 dated 30.4.2008, Chassis No.1377230911, Engine No.S433-099297, EX/80011 dated 30.4.2008, Chassis No.1377231011, Engine No.S433-099404, EX/80012 dated 30.4.2008, Chassis No.1377231111, Engine No.S433-099564, respectively, without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act,1990.

For Petitioner : Mr.M.Saravanakumar
[In W.P.[MD]No.1187/2007]

For Petitioners : Mr.Veerapandian
for Mr.V.Sribalaji
[In W.P.[MD]Nos.3384 to 3389 and 4551 to 4555/2008]

For Respondent : Mr.R.Suresh Kumar
Government Advocate
[In all Writ Petitions]

**COMMON ORDER**

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Since the issue raised in these writ petitions are one and the same, with the consent of the learned Counsel appearing on both sides, all these writ petitions are heard together and are disposed of together.

2.All these cases have been filed with a prayer to register the vehicles purchased by the petitioners under the invoice concerned, without collecting an entry tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990.

3.In fact, the issue as to the validity of the said Act had also been subject matter in various writ petitions and the matter had gone to the Hon'ble Supreme Court of India, where it was given a quietus in a reported decision in the case of ***State of Kerala and others*** *Vs.* ***Fr.William Fernandez etc.****, reported in* ***2017 SCC online SC 1291.***

4.Following the same, similar such writ petitions which were subsequently filed and pending before this Court were disposed of by this Court, one such writ petition came up for consideration before this Court on 12.08.2021 in W.P.[MD]Nos.10 & 11 of 2012 in the matter of ***M/s. Sri Aiswarya Rock Export*** *Vs.* ***The State represented by the Secretary*** *and others,* where I have passed the following order:

> *"2.When the case is taken up for hearing, Mr.V.Veerapandian, learned Counsel appearing for the petitioner would submit that, the issue raised in these writ petitions had already been raised in a batch of cases and ultimately, the matter has gone to the Hon'ble Supreme Court. The issue has been settled in* ***State of Kerala and others*** *Vs.* ***Fr.William Fernandez etc.****, reported in* ***2017 SCC online SC 1291.*** *Following the same, number of writ petitions similar to that of the present writ petitions have been dismissed at various dates and one such order in this regard had been passed by the learned Judge of this Court in* ***W.P.[MD]Nos.7144 to 7149 of 2008 etc.****, batch in the matter of* ***M/s.PRP Exports*** *Vs.* ***The State of Tamil Nadu*** *reported in* ***2020-2-Writ L.R. 815****, and the same has been placed before this Court and relying upon the same, learned Counsel submits that similar order can be passed in these writ petitions also.*
>
> *3.The said position has not been controverted. Hence, the learned Government Advocate also seeks dismissal of these writ petitions, following the earlier order.*
>
> *4.I have considered the submissions made by the learned Counsels on either side and I have perused the materials placed before this Court.*
>
> *5.In the said order dated 03.11.2020, the learned Judge has passed the following order:*
>
> > *"These writ petitions are filed for a Mandamus seeking for a direction to the respondents their men, agents, subordinates from*

*levying and collecting Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor vehicles into Local Areas Act, 1990 from the petitioner for registering their respective vehicles as per the respective invoices mentioned in the petition.*

*2.The goods/vehicles, which are the subject matter of these Writ Petitions, were imported by the respective petitioners from abroad. According to the respective petitioners, the levy of entry tax on the said goods/vehicles under the Tamil Nadu Tax on Entry of Motor Vehicle into Local Areas Act 1990, is ultravires to the Constitution of India and is null and void and therefore, the consequential demand is also null and void.*

*3.The issues raised in these Writ Petitions have been considered by the Honourable Supreme Court in the case of State of Kerala and others vs Fr.William Fernandez etc., reported in 2017 SCC Online SC 1291, and the Honourable Supreme Court had upheld the levy of entry tax on goods imported from any place outside the territories of India into a local area for consumption, use or sale.*

*4.This Court, in a batch of Writ Petitions involving the same issue, also followed the aforesaid decision of Honourable Supreme Court and dismissed the Writ Petitions on 01.03.2019 filed by similarly placed petitioners in W.P.(MD)No.4837 of 2006 batch. Therefore, these Writ Petitions will also have to be necessarily dismissed. Accordingly, these Writ Petitions are dismissed. However, there is no order as to costs. Consequently, connected miscellaneous petitions are closed."*

*6.Since the issue raised in those writ petitions is similar to that of the present writ petitions, these writ petitions should also face the same fate and accordingly, they have to be dismissed and hence, these writ petitions are dismissed. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed."*

5.The learned Counsel appearing for the petitioners fairly submitted that, since the issue has already been decided, following the Supreme Court Judgment referred to above and all those writ petitions either seeking for a Writ of Declaration or for a Writ of Mandamus, since has already been dismissed at various point of time and one such order has been passed by this Court on 12.08.2021 in the aforesaid case, these cases also can be disposed of in the same line, he contended.

6.The said position is reiterated by the learned Government Counsel in all these cases.

7.In view of the above, since writ petitions similar to that of the present batch of cases had already been disposed of by a recent order of this Court dated 12.08.2021 following the judgment of the Hon'ble Supreme Court in Fr.William case (cited supra), following the same, there shall be a similar order in these writ petitions, where all these writ petitions are liable to be dismissed. Accordingly, these writ petitions are dismissed. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (P&A)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

MR

**Note:** In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but ensuring that the copy of the order that is presented is the correct copy,shall be the responsibility of the advocate/litigant concerned.

To

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

2.The Commercial Tax Officer,
Woraiyur Assessment Circle,
Court Complex, Tiruchirapalli - 620 001.

3.The Regional Transport Officer,
Tennur, Near Uzhavar Sandai,
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4.The Deputy Commercial Tax Officer,
Melur Assessment Circle, Melur.

5.The Motor Vehicle Inspector,
Unit Office,Sivagangai Road, Melur, Madurai District.



+1 CC to M/s.GP ( SR-26920, SR-26924, SR-26925[F] dated 19/08/2021 )

**W.P.[MD]Nos.1187 of 2007, 3384 to 3389 and 4551 to 4555 of 2008**
**19.08.2021**

RD(21.09.2021) 6P 7C