BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 20.09.2021
CORAM
THE HON'BLE MR.JUSTICE R.SURESH KUMAR

W.P.(MD)Nos.2192 to 2199 of 2008, 7517 to 7528 of 2011 & 2201 to 2206 of 2008
and
M.P(MD).Nos.1,1,1,1,1,1,1& 1 of 2008
in
WP(MD)Nos.2192 to 2199 of 2008
(Through Video Conference)

M/s.PRP Exports,
Keelavalavu Village, Melur Taluk,
Madurai District, Rep. by its Managing Partner.
...Petitioner in WP(MD). 2192 and 2193/2008

M/s. Murugan Enterprises,
10b/12, Vellimalai Nadar Compound,
Madurai Main Road, Melur Taluk,
Madurai District, Rep. by its Partner.
... Petitioner in WP(MD). 2194 to 2199 / 2008

M/s. Murugan Enterprices,
Rep by its Managing Partner K.Murugesan,
Velu Millitary Hotel Complex, Madurai Main Road,
Melur- 625016, Madurai District.
... Petitioner in WP(MD). 7517 to 7522/ 2011

M/s. M.R.G. Granites,
Rep by its Managing Partner K.Murugesan,
241/1a, Keelavalavu Village, Melur Taluk, Madurai District- 625 102.
... Petitioner in WP(MD). 7523 to 7525/ 2011

K.Deivendran,
Velu Complex, Trichy Main Road, Melur Taluk,
Madurai- 625 106.
... Petitioner in WP(MD). 7526 to 7528/ 2011

M/s.PRP Exports,
Therkutheru Village, Melur Taluk, Madurai District,
Rep. by its Managing Partner.
... Petitioner in WP(MD). 2201 to 2206/ 2008

- Vs. -

1.The State of Tamil Nadu
Rep. By the Secretary,
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.

... **Respondents in WP(MD).2192 to 2199 and 2201 to 2206/2008**

1.The State of Tamilnadu
Rep by the Secretary,
Commercial Taxes & Religious Endowments Department,
Fort St George, Chennai-9.

2.The Commercial Tax Officer,
Melur Assessment Circle, Melur, Madurai District.

3.The Regional Transport Officer,
Madurai North, Madurai.

... **Respondents in WP(MD).7517 to 7528/2011**

Prayer in WP(MD). 2192/ 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 their subordinates to register the petitioner's vehicle purchased under invoice No.EX/70253 dated 23.2.2008, Chassis No.1377226321, Engine No.9433-096695 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2193/ 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 their subordinates to register the petitioner's vehicle purchased under invoice No.EX/70252 dated 23.2.2008, Chassis No.1377226221, Engine No.9433-097118 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2194/ 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 petitioner's vehicle purchased under invoice No. 907029064 dated 02/02/2008 chassis No. 701551ARZ300257 Engine No. 6CTAA8325756888 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2195/ 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 petitioner's vehicle purchased under invoice No. 907029066 dated 02/02/2008 chassis No. 701551ARZ300262 Engine No. 6CTAA8325757101 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2196/ 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. 907029063 dated 02/02/2008 chassis No. 701551ARZ300255 Engine No. 6CTAA8325757060 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2197/ 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. 907029065 dated 02/02/2008 chassis No. 701551ARZ300259 Engine No. 6CTAA8325757104 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2198/ 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 petitioner's vehicle purchased under invoice No. 907029003 dated 31/01/2008 chassis No. 701551ARZ300243 Engine No. 6CTAA832575 6889 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2199/ 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. 907029062 dated 02/02/2008 chassis No. 701551ARZ300252 Engine No. 6CTAA832575 6840 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Common Prayer in WP(MD). 7517 to 7528/ 2011 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Declaration, to declare the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into local areas act 1990, as unconstitutional, ultra vires Articles 14, 19(1)(g), 301 and 304(a) and (b) of the Constitution of India and being unenforceable and of no effect in so far as the petitioner is concerned.

Prayer in WP(MD). 2201/ 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 their subordinates to register the petitioner's vehicle purchased under invoice 0000004675 dated 21.1.2008, Chassis No.B08012497, Engine No.70M62628975 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2202/ 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 their subordinates to register the petitioner's vehicle purchased under invoice 0000004679 dated 21.1.2008, Chassis No.B08012508, Engine No.70M62633512 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2203/ 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 their subordinates to register the petitioner's vehicle purchased under invoice No.0000004680 dated 21.1.2008, Chassis No.B08012510, Engine No.70M62634976 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2204/ 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 their subordinates to register the petitioner's vehicle purchased under invoice No.0000004678 dated 21.1.2008, Chassis No.B08012506, Engine No.70M62633081 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2205/ 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 their subordinates to register the petitioner's vehicle purchased under invoice No.0000004676 dated 21.1.2008, Chassis No.B08012501, Engine No.70M62629069 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

Prayer in WP(MD). 2206/ 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 their subordinates to register the petitioner's vehicle purchased under invoice No.0000004677 dated 21.1.2008, Chassis No.B08012503, Engine No.70M62631959 without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990

In all cases:

For Petitioner : Mr.V.Veera Pandian for Mr.Sri Balaji

For Respondents : Mr.R.Sureshkumar Government Advocate

COMMON ORDER

Since the issue raised in these batch of cases is one and the same, with the consent of the learned counsel appearing for the parties, these writ petitions are heard together and disposed of by this common order.

2.That, in some of the writ petitions, the provisions of Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990, are under challenge. In some of the cases, the consequential orders passed by the respondents are under challenge or some mandamus have been sought for.

3.When these cases are taken up for hearing Mr.R.Suresh Kumar, learned Government Advocate appearing for the respondents, in all these cases, has submitted that, the issue raised in these batch of cases are covered by a decision of the Hon'ble Supreme Court in the matter of ***State of Kerala and Others vs. Fr.William Fernandez etc.,*** reported in ***2017 SCC online SC 1291.*** The said submission is not controverted by the learned counsel, Mr.V.Veera Pandian, appearing for the petitioners also.

4.Infact, some of the cases of similar nature had come up for hearing before me, in W.P.(MD)Nos.10 and 11 of 2012, where I passed an order on 12.08.2021, and some more cases of this nature, had come up for hearing on 19.08.2021, in W.P(MD).Nos.1187 of 2007, etc., batch, where I have passed the following order:

> "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."

5.In view of the number of orders as quoted above had been passed by this Court, and the issue raised in these petitions are covered by the decision of the Hon'ble Supreme Court, cited above, in ***State of Kerala and Others vs. Fr.William Fernandez, etc.***, all these writ petitions are disposed of in the same terms, as they are liable to be dismissed, accordingly, all these writ petitions are dismissed. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

PJL

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,
State of Tamil Nadu,
Commercial Taxes Department,
Chepauk, Chennai - 600005.

2.The Deputy Commercial Tax Officer,
Melur Assessment Circle, Melur.

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

4.The Secretary,
State of Tamil Nadu,
Commercial Taxes & Religious Endowments Department,
Fort St.George, Chennai.

5.The Regional Transport Officer,
Madurai North, Madurai.

+1cc to M/S SPL GP, SR.No. 29788 DATED:21.09.2021.

W.P.(MD)Nos.2192 to 2199 of 2008,
7517 to 7528 of 2011
& 2201 to 2206 of 2008
20.09.2021

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