



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.10.2021

CORAM:

THE HONOURABLE MRS. JUSTICE J.NISHA BANU

W.P. (MD)No.4911 of 2008

M/s.PRP Exports,
S.F.No.296/2B1,
Near Veerakaliamman Kovil,
Keelavalavu Village and Post,
Melur Taluk,
Madurai District
represented by P.Palanichamy.

...Petitioner

Vs.

1.The State of Tamil Nadu
represented 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.

...Respondents

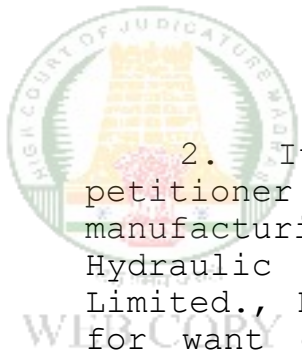
PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus, directing the respondents or their subordinate to register the petitioner's vehicle purchased under invoice No.EX/80013, dated 12.05.2008, Chassis No.1377231912, Engine No.S433 099824, without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Area Act, 1990.

For Petitioner : Mr.V.Sribalaji

For Respondents : No Appearance

O R D E R

This Writ Petition has been filed for issuance of a Writ of Mandamus, directing the respondents to register the petitioner's vehicle purchased under Invoice No.EX/80013, dated 12.05.2008, Chassis No.1377231912, Engine No.S433 099824, without collecting any Entry Tax under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Area Act, 1990.



2. It is submitted by the learned counsel appearing for the petitioner that the petitioner firm is engaged in the business of manufacturing of granites for export. The petitioner purchased one Hydraulic Mobile Crane from M/s.ESCORTS Construction Equipment Limited., Faridabad and registration of the said vehicle is pending for want of payment of Entry Tax. In such circumstances, the petitioner has filed the present writ petition, with the aforesaid prayer.

3. Heard the learned counsel appearing for the petitioner and perused the materials available on record.

4. In similar circumstances, this Court dismissed the writ petitions in W.P.(MD)Nos.12676 to 12681 of 2010, vide order dated 24.06.2019. The relevant portion of the said order is extracted hereunder:

"2.The petitioner has raised several challenges to the levy of entry tax, per se and the writ petitions are styled more as a writ of declaration though, in conclusion, only mandamus is sought.

3.The levy of entry tax has been the subject of challenge on various grounds and the Supreme Court, in a judgment rendered by a Nine Judges Bench in the case of Jindal Stainless Limited and another vs. State of Haryana and others [(2017) 12 STC 1] has settled most of the issues raised barring two relating to (i) whether the levies satisfy the test of whether the tax burden on imported goods and goods produced legally is not discriminatory but equal and (ii) whether the entire state could be notified as a local area.

4.Be that as it may, there can be no direction issued to the statutory authorities not to make an assessment, although any assessment framed would have to be in accordance with the provisions of the Act. Thus, these Writ Petitions are dismissed with no order as to costs.

5.Liberty is granted to the respondents to proceed with assessment strictly in line with the judgement of the Supreme Court in Jindal Stainless Steel (supra). The petitioner has been granted an interim injunction on 08.10.2010 conditional upon the petitioner remitting 15% of the tax in each case. The petitioner states that this order has been complied with. The refund of this amount shall be



5. In view of the above, the writ petition is liable to be dismissed and accordingly, the same is dismissed. No costs.

Sd/-
Assistant Registrar

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/TRUE COPY/

/ /2022
Sub Assistant Registrar(CS)

pm

To

- 1.The Secretary to Government,
State of Tamil Nadu,
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.

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MK/25.03.2022/3P/4C