



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.04.2021

CORAM

THE HONOURABLE MRS.JUSTICE J.NISHA BANU

W.P. (MD)No.6262 of 2008

and

MP (MD) No.1 of 2008

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M/s.N.P.Raja,
73-H/2-B, Polepettai,
Tuticorin - 628 002.

Petitioner

Vs.

1.The State of Tamilnadu,
Represented by its Secretary to Government,
Department of Commercial Taxes and
Registration,
Fort St.George,
Chennai - 9.

2.The Commercial Tax Officer - III,
Tuticorin.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in ROC.No.A4/633/2008, TIN No.33715921551/06-07 dated 20.06.2008, on the file of the second respondent and quash the same as illegal, arbitrary and against law.

For Petitioner : Mr.S.Karunakar

For Respondents : Mrs.J.Padmavathi Devi
Special Government Pleader

O R D E R

The instant Writ Petition has been filed to quash the impugned order in ROC.No.A4/633/2008, TIN No.33715921551/06-07 dated 20.06.2008, on the file of the second respondent.

2.When the matter is taken up today, the learned counsel for the petitioner would submit that the issues in the present Writ Petition are settled by a detailed order, dated 29.01.2019 in the case of **V.Krishnamurthy Vs.State of Tamil Nadu**, passed in a **batch of Writ Petitions in W.P. (MD) No.32710 of 2005 etc.**, In the said order, all the Writ Petitions were dismissed following the dictum laid down by the Honourable Supreme Court in the case of **State of Kerala and others Vs.Fr.William Fernandez** reported in **2017 SCC Online SC 1291**, holding that the petitioners are liable to pay entry tax on imported vehicles brought into the State of Tamil Nadu for use or for sale.



3. Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

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Sd/-

Assistant Registrar ()

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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,
Department of Commercial Taxes and
Registration,
Fort St. George,
Chennai - 9.

2. The Commercial Tax Officer - III,
Tuticorin.

+1 CC to M/s.S.KARUNAKAR, Advocate (SR-15872[F] dated 15/04/2021)

+1 CC to M/s.SPL GP (SR-16035[F] dated 16/04/2021)

Order made in
W.P. (MD) No. 6262 of 2008
and
MP (MD) No. 1 of 2008

Dated 15.04.2021

GS (21.04.2021) 2P 5C

<https://hcservices.ecourts.gov.in/hcservices/>