



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.04.2021

CORAM

**THE HONOURABLE MRS.JUSTICE J.NISHA BANU**

W.P. (MD)Nos.7118 to 7122 of 2008

and

MP (MD) Nos.1,1,1,1 &1 of 2008

WEB COPY

M/s.Sri Murugan Enterprize,  
represented by its partner,  
P.K.Selvaraj,  
Son of Kuppusamy,  
(Aged about 50 years),  
Door No.1015,  
Trichy Main Road,  
Melur,  
Madurai District.

...Petitioner in all Wps

Vs.

1.The State of Tamilnadu,  
Represented by its Secretary to Government,  
Department of Commercial Taxes and  
Religious Endowments,  
Fort St.George,  
Chennai - 600009.

2.The Deputy Commercial Tax Officer,  
Melur,  
Madurai District.

3.The Regional Transport Officer,  
Melur,  
Madurai District.

...Respondents in all WPs

**COMMON PRAYER:** Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the third respondent to register the vehicles - Man Force Tipper Truck with 14 cum Rock Body bearing Chassis numbers - MBKMC5FA48N000884, MBKMC5FA48N000902, MBKMC5FA58N000889, MBKMC5FA08N000895 and MBKMC5FA28N000901 and Engine Numbers - D54000932, D54000960, D54000954, D54000953, and D54000947 without insisting for payment of Entry tax.

For Petitioner  
For Respondents

: Mr.J.Barathan  
: Mr.S.Dhayalan  
Government Advocate  
(In all WPs)



**C O M M O N O R D E R**

These instant Writ Petitions have been filed on the ground that entry tax under the Tamil Nadu on entry of Motor Vehicles into Local Areas Act, 1990, is not attracted for imported vehicles.

2.This issue has already been settled by this Court 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**.

3.Accordingly, these Writ Petitions are also dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

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  
Religious Endowments,  
Fort St.George,  
Chennai - 600009.
- 2.The Deputy Commercial Tax Officer,  
Melur,  
Madurai District.



3.The Regional Transport Officer,  
Melur,  
Madurai District.

+1 CC to M/s.SPL GP ( SR-16046[F] dated 16/04/2021 )

Common Order made in  
W.P. (MD) Nos. 7118 to 7122 of 2008  
and  
MP(MD) Nos. 1, 1, 1, 1 & 1 of 2008  
Dated 15.04.2021

VB (30/04/2021) 3P / 5C