



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.04.2021

CORAM

WEB COPY

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

W.P. (MD)No.14145 of 2010

and

MP(MD) No.1 of 2010

M/s. Sivanthi Joe Coirs,  
Partner,  
K.Sivakar,  
No.6/107 D & H,  
Theri Road,  
Servaikaranmadam,  
Tuticorin - 628 103.

Petitioner

Vs.

- 1.State of Tamilnadu,  
Represented by its Secretary,  
Department of Commercial Taxes,  
Fort St.George,  
Chennai - 600 009.
- 2.Assistant Commissioner (CT)-III,  
North Beach Road,  
C.T.Building,  
Tuticorin.
- 3.Regional Transport Officer,  
Collectorate Complex,  
Korampallam,  
Tuticorin.

Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration, to declare the levy of entry tax under Tamilnadu Tax on entry of Motor Vehicle into local area Act 90, for the Hydraulic loader purchased from M/s.J.C.B. Ltd, Ballabgarh, Haryana State, vide Invoice No.9110010034 dated 03.11.2010 as ultravires the constitution of India and as null and void.

|                 |                                                       |
|-----------------|-------------------------------------------------------|
| For Petitioner  | : Mr.A.S.Mujibur Rahman                               |
| For Respondents | : Mrs.J.Padmavathi Devi<br>Special Government Pleader |



**O R D E R**

The instant Writ Petition has been filed to declare the levy of entry tax under the Tamilnadu Tax on entry of Motor Vehicle into local area Act 90, for the Hydraulic loader purchased by the petitioner as null and void.

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.

Sd/-

Assistant Registrar (P & A)

// 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,  
Department of Commercial Taxes,  
Fort St.George,  
Chennai - 600 009.
- 2.Assistant Commissioner (CT)-III,  
North Beach Road,  
C.T.Building,  
Tuticorin.



3.Regional Transport Officer,  
Collectorate Complex,  
Korampallam,  
Tuticorin.

+1 CC to M/s.A.S.MUJIBUR RAHMAN, Advocate ( SR-15934[F] dated  
16/04/2021 )

+1 CC to M/s.SPL GP ( SR-16028[F] dated 16/04/2021 )

Order made in  
W.P. (MD) No.14145 of 2010  
and  
MP (MD) No.1 of 2010  
Dated 15.04.2021

KE (06.05.2021) 3P 6C