



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.01.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP(MD)No.4436 of 2011

and

MP(MD)No.1 of 2011

WEB COPY

M/s.PRP Exports
rep.by its Partner,
Mr.P.Suresh Kumar

... Petitioner

Vs.

1.The State of Tamil Nadu,
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

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, forbearing 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 firm for registering Hydraulic Mobile Crane with catalog description "Hydraulic Mobile Crane Hydra - 12 3 PAR make -Escorts" for use in the quarry and factory from Escorts Construction Equipment Limited, Plot No.219, Sector 58, Ballabgarh - 121004, vide invoice No.EX/100121, dated 31.03.2011 bearing Chasis No.193A348922 Engine No.S433-A34165.

For Petitioner : Mr.Sribalaji

For Respondents : Mr.Dhayalan, Government Advocate

ORDER

Heard the learned counsel on either side. In similar circumstances, this Court by order dated 24.06.2019 in WP(MD) Nos.12676 to 12681 of 2010 held as follows :

"2.The petitioner has raised several challenges to the levy of entry tax, per se and the writ petitions



To:

1.The Secretary,
State of Tamil Nadu,
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.

+1 CC to SGP (SR-1111[F] dated 19/01/2021)

WP (MD) No. 4436 of 2011
and
MP (MD) No. 1 of 2011

18.01.2021

KG (CO)

NR (08/02/2021) 3P : 5C