BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 26.03.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)Nos.14470, 14472 & 14498 of 2015 and
M.P.(MD)Nos.1,1,1,2,2 & 2 of 2015

W.P.(MD)No.14470 of 2015

M/s.Susee Automobiles (Private) Limited,
Rep. by its Authorised signatory - N.Subramanian,
No.1/1, Alexandria Road,
Cantonment,
Trichy - 620 020. ... Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2. The Assistant Commissioner(CT),
Palakkarai Assessment Circle,
Trichy. ... Respondents

W.P.(MD)Nos.14472 & 14498 of 2015

M/s.Susee Automotive (Private) Limited,
Rep. by its Authorised signatory - N.Subramanian,
No.89/102, Theni Main Road,
P.P.Chavadi,
Madurai - 625 016. ... Petitioner in both WPs

Vs.

1. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2. The Assistant Commissioner(CT)(FAC),
Madurai Rural(South), Madurai. ... Respondents in both WPs

Common Prayer: Writ petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent in his clarification in Lr.No.K.Dis.Acts Cell-IV/22328/2002 dated 09.07.2002 quash the same and further direct the first respondent to re-do the clarification in accordance with the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990.

(in all W.Ps.)
For Petitioner : Mr.S.Rajasekar,
for Ms.R.Hemalatha.

For Respondents : Mr.J.Padmavathi Devi,
Special Government Pleader.

COMMON ORDER

Heard the learned counsel on either side.

2. The petitioner challenges the validity of the impugned Circular dated 09.07.2002 issued by the first respondent. The contention of the petitioner's counsel is that the authorities are not justified in mandating that the Entry Tax is payable on purchase of motor vehicle from the outside state for sale in Tamil Nadu. According to him, the liability of paying Entry Tax will lie, when the motor vehicle is used or sold. The petitioner's counsel also draws my attention to the some of the case laws.

3. No doubt, the petitioner's contentions have considerable force. But then, I must note that the circular issued in July 2002 has been challenged only in August 2015. The Assistant Commissioner, Palakkarai Assessment Circle, Trichy, appears before this Court through Video Conferencing and states that following the introduction of GST regime, the impugned circular has become infructuous. However, this circular would definitely have relevance in respect of the assessments made prior to 01.07.2017. At the same time, I must note that no specific case has been projected before me. There is only a general challenge to the validity of the impugned circular. If on account of the circular the rights of the assessee has been affected, then challenge will certainly lie. I would not like to examine the issue in the abstract. Leaving open the right of the assessee to question the validity of the impugned circular if he had suffered any order of assessment by applying the circular, these writ petitions are closed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(AS)

// True Copy //

/ /2021
Sub Assistant Registrar(CS)

PMU

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 Commissioner of Commercial Taxes,
   Ezhilagam,
   Chepauk, Chennai - 600 005.

2. The Assistant Commissioner(CT),
   Palakkarai Assessment Circle,
   Trichy.

3. The Assistant Commissioner(CT)(FAC),
   Madurai Rural(South),
   Madurai.

+1 CC to M/s.SPL GP (SR-14126[F] dated 29/03/2021)

W.P.(MD)No.14470, 14472, 14498 of 2015
26.03.2021

SSS(CO)
TR(26.04.2021) 3P 5C