

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:24.06.2022

CORAM

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.25821 & 25822 of 2010

&

M.P.No. 1 of 2010

Flow Serve Sanmar Ltd.

Rep.by its Authorized Signatory

R.Padmanaban

No.9, Cathedral Road,

Chennai - 600 086.

...Petitioner in both WPs

Vs.

1. The State of Tamil Nadu

Rep.by its Secretary to Government

Commercial Taxes Department

Fort St.George

Chennai - 600 001.

...1st Respondent in W.P.No.25821/10

2. The Assistant Commissioner (CT)

Thiruvanniyur Assessment Circle

Chennai - 600 090.

...2nd Respondent in W.P.No.25821/10

...1st Respondent in W.P.No.25822/10

Prayer:Writ Petition filed under Article 226 of the Constitution of India, to issue a (i) Writ of Declaration, to declare that the provisions of Sub-sections (d), (g), of Section 2 and Section 3 of the Tamil Nadu Tax On Entry of Motor Vehicles into Local Areas Act, 1990 is not applicable in respect of Motor vehicles imported by the petitioner from outside the country as the impugned levy is being violative of Articles 14, 19 (1) (g), 286 & 304 (b) of the Constitution of India. (W.P.No.25821 of 2010)

Writ of certiorari to call for the impugned proceedings of the Respondent passed in TIN/33280921098/2010-11 Dated 27.10.2010 and quash the same. (W.P.No.25822 of 2010)

For Petitioner : Mr.N.Murali

For Respondents : Mr.C.Harsha Raj

Additional Government Pleader

O R D E R

Both learned Counsel for the petitioner and respondents,

concur on the position that the issue that arises in this writ petition for resolution relating to the levy of Entry Tax under Sub-sections (d), (g), of Section 2 and Section 3 of the Tamil Nadu Tax On Entry of Motor Vehicles into Local Areas Act, 1990 stands covered against the assessee, by virtue of the Hon'ble Supreme Court in State of Kerela and Ors Vs. Fr.William Fernandez etc. reported in 2017 SCC Online 1291.

2.These writ petitions stand dismissed. Connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

nst

To

1. The State of Tamil Nadu
Rep.by its Secretary to Government
Commercial Taxes Department
Fort St.George
Chennai - 600 001.

2. The Assistant Commissioner (CT)
Thiruvanniyur Assessment Circle
Chennai - 600 090.

+2cc to M/s.N.Murali, Advocate, S.R.No.39513

+1cc to the Special Government Pleader, S.R.No.40464

W.P.No.25821 & 25822 of 2010
&
M.P.No. 1 of 2010

PL(CO)
RGA(11/07/2022) (18/07/2022)