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W.P. No. 25661 of 2007

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2022

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THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

**W.P. No. 25661 of 2007
and
M.P. Nos. 1 and 2 of 2010**

Mohammed Baharudeen

... Petitioner

-VS-

1. State of Tamil Nadu,
Represented by its Secretary to Government,
Commercial Tax Department,
Fort St.George,
Chennai – 9.
2. The Commercial Tax Officer (South),
Greames Road,
Chennai – 600 006.
3. The Regional Transport Officer, (North East),
Tondiarpet,
Chennai – 600 081.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, 1950, praying to issue a Writ of Mandamus, directing the Third Respondent the Regional Transport Officer, (North-East), Tondiarpet, Chennai – 81 to Registrar a Passenger Vehicle Toyota Rx350, Chassis No. GSU 30-0011851, Black Colour in the name of the Petitioner Mr. Mohammed Baharudeen, son of Mohamed Gani, aged about 45 years, residing at No. 74, First Street, Bhaktavatsalam Nagar, Adyar, Chennai – 20 without insisting upon payment of entry tax.



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For Petitioner : Ms. T.Haripriya
For Respondents : Mrs. Akila Rajendran,
Government Advocate

ORDER

Heard Ms. T.Haripriya, Learned Counsel for the Petitioner and Mrs. Akila Rajendran, Learned Government Advocate appearing for the Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition has been filed for directing the Third Respondent to register the vehicle, viz., Toyota Rx350, bearing Chassis No. GSU 30-0011851, which has been imported from Dubai, United Arab Emirates, under the Motor Vehicles Act, 1988 without insisting upon payment of entry tax.

3. It is brought to notice that the Division Bench of this Court in *V.Krishnamurthy -vs- State of Tamil Nadu* (Order dated 29.01.2019 in W.P. No. 32710 of 2005 etc., batch) has held that entry tax is liable to be paid on imported vehicles brought into the State of Tamil Nadu for use or for sale and in view of the same, the relief sought by the Petitioner in this Writ Petition



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cannot be granted. However, it is borne out from the record in the interim order dated 31.07.2007 passed by this Court, the Petitioner had been required to deposit 15% of the tax demanded as condition for interim injunction restraining the demand of entry tax during registration of the vehicle. If the vehicle has already been registered pursuant to the aforesaid interim order, it shall be incumbent upon the Petitioner to forthwith remit the remaining sum due within the period stipulated in the demand notice to that effect that may be issued by the Respondents, failing which the Respondents are not precluded from taking necessary action for recovery of the balance amount due and/or cancellation of the registration of vehicle in the manner recognized by law.

4. In the result, the Writ Petition is dismissed with the aforesaid clarifications. Consequently, connected miscellaneous petitions are closed. No costs.

14.10.2022

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Index: Yes/No

Note: Issue order copy by 14.11.2022.



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To

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Commercial Tax Department,
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P.D. AUDIKESAVALU, J.

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