



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.03.2022

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P. (MD)Nos.7006 to 7010 of 2011

and

M.P. (MD)Nos.1 to 1 of 2011 (5 M.Ps.)

WEB COPY

M/s.Sree Murugan Enterprises,
Rep. by its Partner,
P.K.Selvaraj
S/o. Kuppusamy,
Door No.1015, Trichy Main Road,
Melur, Madurai District.

... Petitioner in all
the Writ Petitions

versus

1. The State of Tamilnadu,
Rep. by its Secretary to Government,
Department of Commercial Taxes and
Religious Endowments,
Fort St. George,
Chennai - 600 009.

2. The Deputy Commercial Tax Officer,
Melur,
Madurai District.

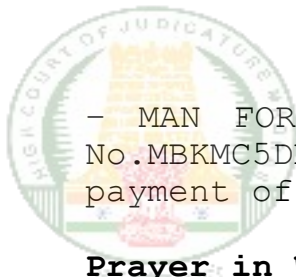
3. The Regional Transport Officer,
Melur,
Madurai District.

... Respondents in all the
Petitions

Prayer in W.P. (MD)No.7006 of 2011: Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Mandamus, to direct the third respondent to register the vehicle - MAN FORCE Tipper Truck with 14 cum Rock Body bearing Chassis No.MBKMC5DB4BN006637 and engine No.6DBC07563 without insisting for payment of Entry Tax.

Prayer in W.P. (MD)No.7007 of 2011: Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Mandamus, to direct the third respondent to register the vehicle - MAN FORCE Tipper Truck with 14 cum Rock Body bearing Chassis No.MBKMC5DB6BN006638 and engine No.6DBC07564 without insisting for payment of Entry Tax.

Prayer in W.P. (MD)No.7008 of 2011: Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Mandamus, to direct the third respondent to register the vehicle



- MAN FORCE Tipper Truck with 14 cum Rock Body bearing Chassis No.MBKMC5DB6BN006591 and engine No.6DBD07573 without insisting for payment of Entry Tax.

Prayer in W.P. (MD)No.7009 of 2011: Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Mandamus, to direct the third respondent to register the vehicle - MAN FORCE Tipper Truck with 14 cum Rock Body bearing Chassis No.MBKMC5DB1BN006708 and engine No.6DBD07732 without insisting for payment of Entry Tax.

Prayer in W.P. (MD)No.7010 of 2011: Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Mandamus, to direct the third respondent to register the vehicle - MAN FORCE Tipper Truck with 14 cum Rock Body bearing Chassis No.MBKMC5EB1BN006951 and engine No.6DBE07952 without insisting for payment of Entry Tax.

For Petitioner
in all W.Ps. : Mr.J.Bharathan

For Respondents
in all W.Ps. : Mr.N.Ramesh Arumugam
Government Advocate

COMMON ORDER

The levy of entry tax is the subject matter in all these writ petitions. All these writ petitions are filed for a Mandamus directing the respondents not to levy the entry tax. This issue was already settled by the Hon'ble Supreme Court in the case of ***Jindal Stainless Limited and another vs. State of Haryana and others***, reported in [(2017) 12 STC 1].

2. Following the Judgment of the Hon'ble Apex Court, similar writ petitions were also dismissed by this Court in WP(MD)Nos.12676 to 12681 of 2010 by order dated 24.06.2019, wherein, it was held that there can be no direction issued to the statutory authorities not to make an assessment, although any assessment framed would have to be in accordance with the provisions of the Act.

3. In view the same, these writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

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/ /2022

Sub Assistant Registrar(CS)



1. The Secretary to Government,
Department of Commercial Taxes and
Religious Endowments,
Fort St. George,
Chennai - 600 009.

2. The Deputy Commercial Tax Officer,
Melur,
Madurai District.

3. The Regional Transport Officer,
Melur,
Madurai District.

+1 CC to M/s.SPL GP (SR-15372[F] dated 30/03/2022)

W.P. (MD) Nos.7006 to 7010 of 2011
29.03.2022

_RD(09.06.2022) 3P 5C