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W.P.Nos.2883 of 2020 & 4525 of 2011

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.03.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.2883 of 2020 & 4525 of 2011

W.M.P.No.3332 of 2020

W.P.No.2883 of 2020

M/s Grandhe Consruction Pvt Ltd.,
No.728/1, Fourth Street,
Anna Nagar Western Extension,
Chennai – 600 101.
Rep by is Director,
G.Sreeram.

.. Petitioner

VS

- 1.The Government of Tamil Nadu
Rep. By its Secretary to Government,
Commercial Taxes Department,
Fort St.George, Chennai – 600 009.
- 2.The Assistant Commissioner (CT),
Koyambedu Assessment Circle,
Commercial Taxes, Koyambedu,
No.4/109, First Floor, Bangalore Highways,
Varatharajapuram, Nasarathpet,
Chennai – 600 121.
- 3.The Regional Transport Officer,
RTO Chennai North West,
Plot No.3623, G-17,
New Avadi Road, Anna Nagar,
Chennai – 600 040.

.. Respondents



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W.P.No.4525 of 2021

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M/s Grandhe Consruction Pvt Ltd.,
No.728/1, Fourth Street,
Anna Nagar Western Extension,
Chennai – 600 101.
Rep by is Director,
G.Sreeram.

.. Petitioner

vs

1.The Government of Tamil Nadu
Rep. By its Secretary to Government,
Commercial Taxes Department,
Fort St.George, Chennai – 600 009.

2.The Assistant Commissioner of
Commercial Taxes, Koyambedu,
Chennai – 600 121.

3.The Regional Transport Officer,
Anna Nagar,
Chennai – 600 040.

.. Respondents

Prayer in W.P.No.2883 of 2020: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records connected with the notice issued in TIN No.33901344744 dated 28.01.2020 passed by 2nd respondent and quash the same and consequently direct the 3rd respondents to register the petitioner's vehicle called Liugong Make CLG 418 Motor Grader bearing MC SR.No.P00425 – Engine Number 69193004 after paying the entry tax specified by the 2nd respondent.

Prayer in W.P.No.4525 of 2011: Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus to call forbearing the respondents herein or their men, agents,



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subordinates from demanding or collecting Entry Tax in respect of the imported vehicle Liugong Make CLG 418 Motor Grader bearing MC SR.No.P00425 – Engine Number 69193004 to be registered with the 3rd respondent herein with new registration mark.

For Petitioner : Mr.S.Illamvaludhi
(in W.P.No.2883 of 2020)
No appearance
(in W.P.No.4525 of 2011)

For Respondents : Mr.Prashanth Kiran
Government Advocate (Taxes)

COMMON ORDER

Mr.Ilamvazhuthi, learned counsel appearing for the petitioner in W.P.No.2883 of 2020 draws attention to an order passed by this Court in W.P.No.26205 of 2008. In that writ petition, the prayer for a writ forbearing the respondents from demanding or collecting Entry Tax in respect of imported vehicle Liugong make CLG 418 Motor Grader bearing MC SR No.P00425, Engine No.69193004. That writ petition was disposed, learned Judge, recording that the entry tax has been paid in full by the petitioner.

2. In light of the fact that the tax has been paid in entirety as recorded under order dated 06.09.2021, the petitioner does not wish to pursue this writ petition, he states.



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3. Recording the fact that the petitioner does not press this writ petition, and in light of the endorsement made, W.P.No.2883 of 2020 is dismissed as not pressed. No costs. Connected miscellaneous petition is closed.

4. Since there is no appearance on behalf of the petitioner in W.P.No.4525 of 2022 and since the issue in both writ petitions is the same as in W.P.No.2883 of 2020, W.P.No.4525 of 2011 is closed.

08.03.2023

Index:Yes/No

Neutral Citation:Yes

ssm

To

1.The Secretary to Government,
Commercial Taxes Department,
Fort St.George, Chennai – 600 009.

2.The Assistant Commissioner (CT),
Koyambedu Assessment Circle, Commercial Taxes, Koyambedu,
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3.The Regional Transport Officer,
RTO Chennai North West, Plot No.3623, G-17,
New Avadi Road, Anna Nagar, Chennai – 600 040.

4.The Assistant Commissioner of Commercial Taxes, Koyambedu,
Chennai – 600 121.

5.The Regional Transport Officer, Anna Nagar, Chennai – 600 040.



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DR. ANITA SUMANTH,J.

ssm

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