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W.P.No.16127 of 2007

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.09.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.No.16127 of 2007
and
M.P.Nos. 1 and 2 of 2007

Mrs. Meeran Marjan Bava
183, Bells Road,
Chepauk, Chennai - 600 005.

.. Petitioner

VS

- 1.The State of Tamil Nadu
Rep. by its Secretary,
Home (Transport) Department,
Fort. St. George, Chennai - 600 009.
- 2.The Commercial Tax Officer,
Greaves Road, Chennai.
- 3.The Regional Transport Officer,
Chennai Central, Chennai.
- 4.The Motor Vehicle Inspector Grade I,
Regional Transport Office (Central),
Chennai.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus forbearing the respondents and their subordinates from demanding or collecting entry tax on the petitioner's used Nissan Skyline GTR car Chassis number BCNR33-042517 to be registered and assigned new registration mark by the third and fourth respondents and thus render justice.

For Petitioner : No appearance

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader



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ORDER

(Order of the Court was made by Dr.ANITA SUMANTH.,J)

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The petitioner had imported a Nissan Skyline GTR car, bearing Chassis number BCNR33-042517 (in short, 'Vehicle') from Japan.

2. As per the affidavit filed in support of the writ petition, R3 and R4, being the authorities under the Motor Vehicles Act, had been approached for registration of the vehicle. The authorities had sought a certificate from R2, being the Commercial Tax Officer, to the effect that Entry Tax has been paid under the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 (Entry Tax Act).

3. The petitioner has thus rushed to this Court seeking a mandamus forbearing the respondents from demanding or collecting Entry Tax on the vehicle imported and seeking a direction for registration of the vehicle. By an order dated 04.06.07, the petitioner has also obtained an interim injunction in respect of further proceedings in the matter.

4. The basis of this writ petition is that the provisions of the Entry Tax Act would not stand attracted in cases of import of vehicle from outside the country. Pending this writ petition, the law has been settled, in that, the Hon'ble Supreme Court in the case of *State of Kerala and others v Fr. William Fernandez etc* [2017 SCC OnLine SC 1291], which decision has been consistently followed by this Court, including in the case of *V.Krishnamurthy v State of Tamil Nadu Rep by its Secretary to Government* [2019 SCC OnLine Mad 8523], has held that the import of vehicle into the State of Tamil Nadu would attract liability under the provisions of the Entry Tax Act.



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5. With this, mandamus of the nature as sought is not liable to be granted and this writ petition deserves to be dismissed. In light of the interim injunction that the petitioner has been enjoying thus far, the respondents have been estopped from initiating, or continuing with proceedings under the provisions of the Entry Tax Act.

6. With the lifting of the embargo now, the respondents are at liberty to proceed in accordance with law. Seeing as the writ petition pertains to an import under Bill of Entry dated 07.02.2007, the respondents are permitted to initiate action by issuance of notice, if they so believe necessary, only within a period of four weeks from date of receipt of this order and to be completed within a period of 12 weeks from date of issuance of notice, or not at all.

7. This writ petition is dismissed with the liberty granted to the respondents as above. No costs. Connected miscellaneous petitions are closed.

[A.S.M., J] [G.A.M., J]
18.09.2024

Index:Yes/No

Neutral Citation:Yes

ssm

To

1.The Secretary,

Home (Transport) Department, Fort. St. George, Chennai - 600 009.

2.The Commercial Tax Officer, Greams Road, Chennai.

3.The Regional Transport Officer, Chennai Central, Chennai.

4.The Motor Vehicle Inspector Grade I,
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