IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.10.2024

CORAM :

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

W.P.Nos. 17179, 17181, 17182, 17185, 17188, 17186, 17187, 17180, 17183 & 17184 of 2012
and
M.P.Nos. 1 & 2 of 2012 (10 nos)

W.P.No.17179 of 2012

K.M.B.Granite & Marble Company
Rep. By Its Managing Partner, K.Yusuff Basha
263/24, Omalur Main Road,
Meyyanur, Salem. .. Petitioner

vs

1.The Regional Transport Officer,
Salem West, Salem.

2.The Assistant Commissioner (CT),
Arisipalayam Circle, Salem. .. Respondents

Prayer in W.P.No.17179 of 2012: Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus forbearing the second respondent from demanding or recovering Entry Tax by invoking the provisions of the Tamilnadu Tax On Entry Of Motor Vehicles Into Local Areas Act 1990 which has been declared to be not compensatory by this Honourable Court in its judgment in W.P.15960 Etc. Of 1996 dated 10.7.2009 on The motor vehicle bearing Engine No.6DCC11550 and Chassis No.MBKMC5DBXCN009995 purchased by the petitioners under Invoice No. 4009631 dated 26.6.2012 by way of inter-state purchase.

For Petitioner	:	Mr.B.Syed Abdul Wakeel for Mr.N.Prasad (in all writ petitions)
For Respondents	:	Mr.Stalin Abhimanyu, Additional Government Pleader, for R1 Mr.TNC.Kaushik, Additional Government Pleader, for R2 (in all writ petitions)

COMMON ORDER

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

In this batch of writ petitions, the prayer is for a mandamus forbearing the second respondent, being the Assistant Commissioner (CT) Arisipalayam Circle, Salem, from demanding or recovering Entry Tax by invoking the provisions of the Tamil Nadu Tax on Entry of Motor Vehicles into Local Areas Act, 1990 ('Act') based on a decision of this Court dated 10.07.2009.

2. The question of whether the petitioner is liable under the provisions of the Act or otherwise is a matter of determination by the authorities.

3. Suffice it to say that from 2007, much water has flown under the bridge and several decisions have been rendered by the Courts, including by the Hon'ble Supreme Court in the context of the Entry Tax Act, the most recent being the judgment of the Nine Judge Bench of the Hon'ble Supreme Court in the case of *Jindal Stainless Limited & Anr v State of Haryana and others*[1]. Hence mandamus of this nature as sought for by the petitioner is not liable to be granted.

4. At the time of admission on 06.07.2012, the following order was passed:-

> *"Mr.R.Ravichandran, Additional Government Pleader (Writs) takes notice for the respondents.*
>
> *There will be an order of interim injunction on condition that the petitioner pays 20% of the entry*

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tax demanded, within a period of four weeks from the date of receipt of a copy of this order and on such deposit, the first respondent / Regional Transport Officer is directed to register the motor vehicle bearing Engine No.6DCC11550 and Chasis No. MBKMC5DBXCN009995 of the petitioner. In the event of failure to make the deposit within the time stipulated, the interim injunction shall stand vacated automatically, without any further reference to this Court."

5. At this distance of time, both the learned counsel are unaware as to whether there has been any compliance with the interim direction passed. However, that need not deter us in view of the opinion expressed by us supra to the effect that there could be no blanket embargo against the implementation of the Act itself.

6. Hence, notwithstanding the interim protection dated 06.07.2012 or non-compliance with the same, if any, the authorities are directed to proceed with the assessment in accordance with law and bearing in mind the principles of natural justice and pass orders of assessment not later than a period of six weeks from date of receipt of a copy of this order, in accordance with law and after hearing the petitioner.

7. While rejecting the prayer sought for, these writ petitions are dismissed with the directions as above. No costs. Connected miscellaneous petitions are closed.

[A.S.M., J] [G.A.M., J]
03.10.2024

Index:Yes/No
Neutral Citation:Yes
ssm

DR. ANITA SUMANTH.,J.
and
G. ARUL MURUGAN.,J.

ssm

To

1.The Regional Transport Officer,
Salem West, Salem.

2.The Assistant Commissioner (CT),
Arisipalayam Circle, Salem.

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