IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 05.08.2024

CORAM

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

W.P.No.27619 of 2005
and
W.M.P.Nos.30055 & 30056 of 2005

M/s.Consortium Management Services Limited,
Rep. by its Managing Director,
Karthikeyan,
3rd Floor, R.C.Towers,
143, Kodambakkam High Road,
Nungambakkam, Chennai – 34. ... Petitioner

Vs

1.The State of Tamil Nadu
Rep. by its Secretary,
Home (Transport) Department,
Fort St.George, Chennai – 9.

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

3.The Regional Transport Officer,
Chennai – West, Chennai.

4.The Motor Vehicle Inspector-Grade-I,
Regional Transport Office (Central),
Chennai. ... Respondents

PRAYER: Writ 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 Skoda Octavia 1.9 TDI Rider (Stone Grey) car with chassis number TMBCGFIU 25A030583 and Engine Number ALHE 04653 to be registered and assigned new registration mark by 3rd and 4th respondents.

For Petitioner : Mr.B.Sathish Sundar

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

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

The prayer in this writ petition is for a mandamus forbearing the respondents for demanding or collecting entry tax on Skoda Octavia 1.9 TDI Rider (Stone Grey) car bearing Chassis No.TMBCGFIU25A030583 and Engine No.ALHE04653.

2.The petitioner had also obtained an interim injunction on 30.08.2005 as prayed for. Thus, till date there has been no assessment of entry tax made on the petitioner.

3.The petitioner relies on a series of orders to the effect that excess of entry tax paid, if any, would be refundable, if the rates of entry tax and sales tax in that State were disparate. There is no quarrel with the proposition as putforth except that in this matter there has been no assessment made. Thus, the interim injunction granted on 30.08.2005 stands vacated.

4.There is a direction to the respondents to assess the petitioner to entry tax in accordance with law for which purpose the petitioner will appear before the Assistant Commissioner (ST), Mylapore, Chennai/R2, who is the authority presently holding jurisdiction for Entry Tax Assessments on 20.08.2024 at 12.00 noon without anticipating any further notice. The petitioner will be granted audience, heard and an order of assessment be passed within a period of four (4) weeks thereafter, i.e. on or before 20.09.2024 in accordance with law.

5.Thereafter, the rationale of the judgments in (1) *Jindal Stainless Ltd. v. State of Haryana* [AIR 2016 SC 5617]; (2) *Commercial Tax Officer, Peelamedu South Assessment Circle v. Coimbatore Auto Garage (P) Ltd.* [(2011) 45 VST 69 (Mad.); (3) *Khivraj Motors Limited v. Assistant Commissioner (CT), Fast Track Assessment Circle III, Chennai* [W.A.Nos.3201 to 3204 of 2004 dated 04.02.2010] and; (4) *State of Tamil Nadu v. Ganesh Automobiles* [(2004) 134 STC 272 (Mad.)], shall stand triggered and if there is any refund due to the petitioner in accordance with the ratio of the aforesaid judgments, the same shall be paid over with interest within a period of eight (8) weeks from date of assessment order.

6.This writ petition is disposed. No costs. Connected miscellaneous petitions are closed.

(A.S.M.,J) (G.A.M.,J)
05.08.2024

Index: Yes/No
Neutral Citation : Yes
vs

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Dr.ANITA SUMANTH,J
AND
G.ARUL MURUGAN,J.

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& W.M.P.Nos.30055 & 30056 of 2005

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