



WEB COPY

W.P.No.27622 of 2005



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.27622 of 2005
and
W.M.P.Nos, 30060 & 30061 of 2005

Leelavathy Sivakumaran

... Petitioner

Vs

- 1.The State of Tamil nadu
Rep. by its Secretary,
Home (Transport) Department,
Fort St.George, Chennai – 09.
- 2.The Commercial Tax Officer,
Greams Road, Chennai.
- 3.The Regional Transport Officer,
Chennai – West, Chennai.
- 4.The Motor Vehicles Inspector – Grade I,
Regional Transport Office (West),
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 used



Rolls Royce Car Model Silver Shadow II with Chassis number SRX 38182 to be registered and assigned new registration mark by the 3rd and 4th respondents and thus render justice.

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 petitioner has sought a mandamus forbearing the respondents from demanding, or collecting entry tax on a used Rolls Royce Car (Model Silver Shadow II) bearing Chassis No.SRX38182.

2.The question of taxability of vehicles imported into the Country was the subject matter of litigation before the Hon'ble Supreme Court in the case of *State of Kerala and Others v. Fr.William Fernandez* [(2021) 11 SCC 705] and has been decided in favour of the Revenue holding that entry tax is leviable on vehicles imported from territories outside the country. The aforesaid decision has been followed consistently by this Court, including in a batch of matters in *V.Krishnamurthy v. State of Tamil Nadu and others* (WP.Nos.32710 of 2005 and batch dated 29.01.2019).



3. In light of the aforesaid, this writ petition is dismissed with the following directions. Assessments will be made in accordance with law and after hearing the petitioner, within a period of six (6) weeks from today. 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

To

1. The Secretary,
Home (Transport) Department,
Fort St. George, Chennai – 09.
2. The Commercial Tax Officer,
Greaves Road, Chennai.
3. The Regional Transport Officer,
Chennai – West, Chennai.
4. The Motor Vehicles Inspector – Grade I,
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AND
G.ARUL MURUGAN,J.

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