BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **05.01.2026**

CORAM

THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)Nos.27304, 27308, 27310, 27312, 27313, 27315, 27319 to 27322, 27326, 27327, 27333, 27336, 27338, 27343 to 27345, 27351, 27353, 27355 to 27358, 27361, 27363, 27365, 27368, 27370 to 27372, 27388, 27392, 27395, 27398, 27400, 27401 & 27407 of 2025 &
W.M.P.(MD)Nos.21200, 21207, 21210, 21250, 21258, 21260, 21248, 21242, 21251, 21243, 21239, 21236, 21231, 21228, 21226, 21221, 21219, 21223, 21215, 21214, 21262, 21263, 21264, 21265, 21268, 21274, 21275, 21277, 21281, 21282, 21283, 21312, 21306, 21317, 21323, 21325, 21328, 21339 of 2025

1.Tvl. MRG Granites,
241/1A, Keelavalavu Village,
Melur Taluk,
Madurai - 625 102.

Petitioner
in W.P(MD)Nos.27304, 27308
27407 of 2025

2.M/s.Murugan Enterprises,
Represented by its Partner
K.Deivendran,
Velu Miltary Hotel,
Melur Taluk,
Madurai - 625 106.

Petitioner
in W.P(MD)Nos.27310, 27336,
27326, 27355, 27357, 27358,
27363, 27368, 27370, 27371,
27398, 27401 of 2025

3.M/s. P.R.P. Exports
Represented by its Partner
P.Suresh Kumar,

Therkutheru Village,
Melur Taluk, Madurai District.

Petitioner
in W.P(MD)Nos.27345, 27351, 27353, 27344, 27338, 27343, 27333, 27327, 27322, 27321, 27320, 27319, 27313, 27356, 27361, 27365, 27372, 27388, 27395, 27400 of 2025

4.K.Deivendran,
Velu Complex,
Trichy Main Road,
Melur Taluk,
Madurai District - 625 106.

Petitioner
in W.P(MD)Nos.27315, 27312, 27392 of 2025

Vs.

The State Tax Officer
Melur Assessment Circle, Madurai - 20

Respondent in W.P.(MD)Nos.27304, 27308, 27313, 27315, 27319, 27321, 27326, 27343, 27344, 27345, 27351, 27353, 27356, 27357, 27361, 27370, 27388, 27407 of 2025

The Commercial Tax Officer
Melur Assessment Circle, Madurai - 20

Respondent in W.P.(MD)Nos.27310, 27312, 27320, 27322, 27327, 27333, 27336, 27338, 27355, 27358, 27363, 27365, 27368, 27371, 27372, 27392, 27395, 27398, 27400 of 2025

The Tax Officer,
Melur Assessment Circle, Madurai - 20

Respondent in W.P.(MD)No.27401 of 2025

Prayer in W.P.(MD)No.27304 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned order in Roc.416/2023-B1(1) TIN 33554941260, dated 16.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27308 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc.416/2023-B1 (2) TIN 33554941260, dated 16.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27310 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in Roc NO.420/2023-B1(2) TIN 33554941260 dated 15.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary, and non-speaking and further the direct the respondent to consider the objections dated 08.09.2025 and pass orders afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27312 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Roc.415/2023-B1(3) TIN 33614942003 dated 16.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary and non-speaking and further to direct the respondent to consider the objections dated 09.09.2025 and pass orders afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27313 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in Roc.No.419/2023-B1(2) TIN 33254941328 dated 12.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary, and non-speaking and further the direct the respondent to consider the objections dated 04.09.2025 and pass orders afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27315 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc.415/2023-B1(1) TIN 33614942003 dated 16.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27319 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc 1334/2021-B1(6) TIN 33254941328 dated 12.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27320 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in Roc. 419/2023-B1(7) TIN 33254941328 dated 12.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary and non-speaking and further to direct the respondent to consider the objections dated 04.09.2025 and pass an order afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27321 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc 1334/2021-B1(4) TIN 33254941328 dated 12.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27322 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in Roc. 419/2023-B1(4) TIN 33254941328 dated 12.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary and non-speaking and further to direct the respondent to consider the objections dated 04.09.2025 and pass an order afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27326 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc 420/2023-B1 (8) TIN 33554941260 dated 15.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27327 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc 1334/2021-B1(2) TIN 33254941328 dated 12.09.2025 passed by the respondent and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27333 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Roc 419/2023-B1(5) TIN 33254941328 dated 12.09.2025 demanding entry tax and penalty and to quash the same as illegal arbitrary and non speaking and further the direct the respondent to consider the objections dated 04.09.2025 and pass orders afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27336 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Roc.420/2023-B1(4) TIN 33554941260 dated 15.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary and non-speaking and further the direct the respondent to consider the objections dated 08.09.2025 and pass an order afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27338 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc 1334/2021-B1(9) TIN 33254941328 dated 12.09.2025 passed by the respondent and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27343 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Roc.419/2023/B1(3) TIN 33254941328 dated 12.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary and non-speaking and further the direct the respondent to consider the objections dated 04.09.2025 and pass orders afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27344 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc. 1334/2021-B1(11) TIN 33254941328, dated 12.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27345 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc. 1334/2021-B1(10) TIN 33254941328, dated 12.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27351 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc.1334/2021-B1(7) TIN 33254941328 dated 12.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27353 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc. 419/2023-B1 (2) TIN 33254941328 dated 12.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27355 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in Roc.420/2023-B1(11) TIN 33554941260 dated 15.09.2025 demanding entry tax and penalty and to quash the same as illegal, arbitrary and non speaking and further the direct the respondent to consider the objection dated 08.09.2025 and pass orders afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27356 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc.1334/2021-B1(8) TIN 33254941328 dated 12.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27357 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc 420/2023-B1(1) TIN 33554941260 dated 15.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27358 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in Roc 420/2023-B1(12) TIN 33554941260 dated 15.09.2025 demanding entry tax and penalty and to quash the same as illegal, arbitrary and non speaking and further the direct the respondent to consider the objection dated 08.09.2025 and pass orders afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27361 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Roc. 419/2023/B1(8) TIN 33254941328 dated 12.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary and non-speaking and further the direct the respondent to consider the objections dated 04.09.2025 and pass an order afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27363 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Roc 420/2023-B1(10) TIN 33554941260 dated 15.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary, and non speaking and further the direct the respondent to consider the objections dated 15.09.2025 and pass an order afresh affording opportunity of being heard.

Prayer in W.P.(MD)No.27365 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc.1334/2021-B1(5) TIN 33254941328 dated 12.09.2025 passed by the respondent and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27368 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified mandamus to call for the records on the file of the respondent in Roc 420/2023-B1(7) TIN 33934940760 dated 15.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary, and non speaking and further the direct the respondent to consider the objections dated 08.09.2025 and pass an order afresh affording opportunity of being heard.

Prayer in W.P.(MD)No.27370 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc 420/2023-B1(9) TIN 33554941260 dated 15.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27371 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Roc. 420/2023-B1(5) TIN 33554941260 dated 15.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary and non-speaking and further the direct the respondent to consider the objections dated 08.09.2025 and pass an order afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27372 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc 417/2023-B1 TIN 33254941328 dated 12.09.2025 passed by the respondent and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27388 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc 419/2023-B1(1) TIN 33254941328 dated 12.09.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27392 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Roc 415/2023/B1(1) TIN 33614942003 dated 16.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary and non speaking and further the direct the respondent to consider the objections dated 09.09.2025 and pass an order afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27395 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc 1334/2021-B1(3) TIN 33254941328 dated 12.09.2025 passed by the respondent and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27398 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Roc 420/2023-B1 (6) TIN 33554941260 dated 15.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary, and non speaking and further direct the respondent to consider the objections dated 08.09.2025 and pass orders afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27400 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for the records in the impugned Order in Roc 1334/2021-B1(1) TIN 33254941328 dated 12.09.2025 passed by the respondent and to quash the same as illegal, arbitrary, wholly without jurisdiction.

Prayer in W.P.(MD)No.27401 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Roc 420/2023-B1 (3) TIN dated 02.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary, and non speaking and further the direct the respondent to consider the objections date 08.09.2025 and pass orders afresh after affording opportunity of being heard.

Prayer in W.P.(MD)No.27407 of 2025: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for records on the file of the respondent in Roc 416/2023/B1(2) TIN 33554941260dated 16.09.2025 demanding Entry Tax and Penalty and to quash the same as illegal, arbitrary and non-speaking and further direct the respondent to consider the objections dated 09.09.2025 and pass an order afresh after affording opportunity of being heard.

In all cases,

For Petitioners : Mr.S.Karunakar

For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader

COMMON ORDER

These Writ Petitions have been filed challenging the impugned orders of the respondents dated 02.09.2025, 12.09.2025, 15.09.2025 and 16.09.2025 respectively.

2. The learned counsel appearing for the petitioners would submit that in the present case, the petitioners have purchased AMW Tipper (Dumper) and Hydraulic Mobile Crane [Escort Tipper (Crane)] from M/s.Escorts Construction Equipment Limited, Faridabad and M/s.Asia Motorworks Limited, Gujarat. While bringing those vehicles into the State of Tamil Nadu, the Authorities concerned have levied entry tax in terms of provisions of Section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles to Local Areas Act, 1990 (hereinafter called as 'the Entry Tax Act') by considering the above vehicles as 'motor vehicles' as defined under Section 2(i) of the Entry Tax Act. According to the learned counsel, AMW Tipper (Dumper) and Hydraulic Mobile Crane are not 'motor vehicles' as per the provisions of the Entry Tax Act as well as the Motor Vehicles Act, 1988. By referring Section 3 of the Entry Tax Act, he would submit that entry tax would be levied only for the 'motor vehicles'. In the event, if a vehicle is used only within the premises of the factory or in an enclosed premises, such vehicle would not be considered as motor vehicle. AMW Tipper (Dumper) and Hydraulic Mobile

Crane are meant for use only in the factory premises and not on the road and hence, those vehicles are not 'motor vehicles' as defined under Section 2(i) of the Entry Tax Act, so as to levy tax as per Section 3 of the Entry Tax Act. In support of his contentions, the learned counsel relied upon the Judgment of this Court in W.P.(MD)Nos.5691 and 5694 of 2021, dated 15.04.2021, and would submit that the above Judgment would squarely apply to the facts of the present case. He therefore, prayed for allowing these Writ Petitions.

3. The learned Additional Government Pleader appearing for the respondents, by filing counters would submit that, in the present case, the petitioners purchased AMW Tipper (Dumper) and Hydraulic Mobile Crane, which are 'motor vehicles' as defined under Section 2(i) of the Entry Tax Act as well as Section 2(28) of the Motor Vehicles Act, 1988, so as to enable the respondents to levy tax in terms of provisions of Section 3 of the Entry Tax Act. Thus, the respondents have levied the entry tax. He therefore prayed for dismissal of these Writ Petitions and also requested that the counters of the respondents shall form part and parcel of this order.

4. I have given due consideration to the submissions made on either sides.

5. Now, the issue to be decided is whether, the vehicles, AMW Tipper (Dumper) and Hydraulic Mobile Crane are 'motor vehicles' as defined under the Entry Tax Act as well as the Motor Vehicles Act, 1988 so as to enable the respondents to levy entry tax in terms of Section 3 of the Entry Tax Act. To deal with this aspect, it would be apposite to extract Section 2(i) of the Entry Tax Act as well as Section 2(28) as the Motor Vehicles Act hereunder:-

"Section 2(i) of the Entry Tax Act: "motor vehicle" means a motor vehicle as defined in clause (28) of Section 2 of the Motor Vehicles Act, 1988; ;
Section 2(28) of the Motor Vehicles Act: "motor vehicle" or "vehicle" means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer; but does not include a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity of not exceeding1[twenty-five cubic centimetres]"

6. In terms of provisions of Section 3 of the Entry Tax Act, entry tax would be levied only on the 'motor vehicles' defined under the Motor Vehicles Act, 1988. A reading of the above extracted definitions,

particularly, Section 2(28) of the Motor Vehicles Act, 1988, would show that 'motor vehicle' or 'vehicle' excludes a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity of not exceeding1[twenty-five cubic centimetres].

7. The contention of the petitioners is that AMW Tipper (Dumper) and Hydraulic Mobile Crane, purchased by them were meant to be used only in the factory premises and not outside and hence, those vehicles would not fall under the category of 'motor vehicles' as defined under Section 2(28) of the Motor Vehicles Act, 1988 and thus, those vehicles would squarely fall under the exempted category of vehicles.

8. Certainly, AMW Tipper (Dumper) and Hydraulic Mobile Crane are 'plant and machinery equipments which are designed, structured, manufactured for carrying the activities of lifting materials in mining, quarrying, road construction, etc., in enclosed premises'. Once a vehicle is used only in enclosed premises, then, such vehicle would not come under the category of 'motor vehicles' as defined under Section 2(28) of the Motor Vehicles Act, 1988. In view of the same, AMW Tipper (Dumper) and Hydraulic Mobile Crane, which are meant for usage only in the enclosed

factory premises are not 'motor vehicles' as defined under Section 2(28) of the Motor Vehicles Act, 1988 and would come outside the purview of the Motor Vehicles Act, 1988. Hence, the question of levying tax under Section 3 of the Entry Tax Act, would not come into picture. This Court, in W.P.(MD)Nos.5691 and 5694 of 2021, dated 15.04.2021, in similar circumstances, has held as follows:-

> *"5. The issue that arises is whether that vehicle comes within the description of 'Motor Vehicle' in terms of Section 2(1) of the Act which in turn refers one to the definition of 'Vehicle' in Section 28(2) of the Motor Vehicles Act, 1988. The definition is extracted hereunder:*
>
> > *'Motor Vehicle or vehicle means any mechanically propelled vehicle adopted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer, but does not include a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than 4 wheels fitted with engine capacity of not exceeding 26 cubic centimeters'.*
>
> *6. Admittedly, in this case, the vehicle in question is 'Earth Moving Equipment'. The purchase and use of WB Tipper (dumper) in the petitioner granite quarry is machinery within the meaning of Rule 2(ca) of the Central Motor Vehicles Rules, 1989. This*

question has been settled by the First Bench of this Court in RDS Project Limited Vs. Commercial Tax Officer, Chennai, reported in 2007(8) VST 574 (Mad), wherein the Bench holds in paragraph Nos. 8 to 10 as follows:

> *8. The short question that falls for our consideration is whether an excavator not running on inflated tyres, but on iron chain plates such as a caterpillar vehicle or a military tank would be a motor vehicle coming within the meaning of Section 2(28) of the Motor Vehicles Act, 1988 read with Section 2(i) of the Tamil Nadu Tax on Entry of Motor Vehicles Act, 1990 and is, therefore, liable to tax under Section 3 of the Tamil Nadu Tax on Entry of Motor Vehicles Act, 1990.*
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> *9. The term "vehicle" has been defined in Section 2(i) of the Tamil Nadu Tax on Entry of Motor Vehicles Act, 1990 as follows: 'Motor vehicle' means a motor vehicle as defined in Clause (28) of Section 2 of the Motor Vehicles Act, 1988.*
>
> *10. Thus, it could be seen that the State Legislature has adopted the definition of "motor vehicle" as defined under Sub-section (28) of Section 2 of the Motor Vehicles Act, 1988, which reads as follows:*
>
>> *'Motor vehicle' or 'vehicle' means any mechanically propelled vehicle adapted for use upon roads, whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer ; but does not include a vehicle running upon fixed rails or a*

vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity not exceeding (twenty five cubic centimetres).

7. In the light of the aforesaid decision, the impugned orders of the respondent in Roc:192/2021/B3(1) and Roc: 192/2021/B3(2) TIN 33614942003, respectively dated 05.03.2021, are quashed and the Writ Petitions are allowed. No costs. Consequently, connected miscellaneous petitions are closed."

9. In view of the above Judgment and in light of the aforesaid discussion and findings, I have no hesitation to hold that the subject vehicles, namely, AMW Tipper (Dumper) and Hydraulic Mobile Crane [Escort Tipper (Crane)], which are meant for usage only in the enclosed factory premises will not come under the purview of Motor Vehicles Act, 1988 and thus, the petitioners are exempted from paying entry tax for the purpose of bringing the subject vehicles into the State of Tamil Nadu. By holding so, all the impugned orders of the respondents dated 02.09.2025, 12.09.2025, 15.09.2025 and 16.09.2025 are set aside.

10. In the result, the Writ Petitions are allowed as prayed for. No costs. Consequently, connected Miscellaneous Petitions are closed.

05.01.2026

Speaking / Non-speaking order
Index : Yes/No
NCC : Yes/No

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To

1.The State Tax Officer
Melur Assessment Circle, Madurai - 20.

2.The Commercial Tax Officer
Melur Assessment Circle, Madurai - 20.

3. The Tax Officer,
Melur Assessment Circle, Madurai - 20

KRISHNAN RAMASAMY, J.

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W.P.(MD)Nos.27304, 27308, 27310, 27312, 27313, 27315, 27319 to 27322, 27326, 27327, 27333, 27336, 27338, 27343, 27344, 27345, 27351, 27353, 27355 to 27358, 27361, 27363, 27365, 27368, 27370 to 27372, 27388, 27392, 27395, 27398, 27400, 27401 & 27407 of 2025

05.01.2026