

W.A.No.1810 of 2021 and
C.M.P.No.11316 of 2021

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M.DURAI SWAMY,
J.
and
R.HEMALATHA,J

(Order of the Court made by M.DURAI SWAMY,J.)

Mr. Vijay Narayan, learned Senior Counsel appearing for the appellant submitted that the appellant is not questioning the merits of the demand made by the respondent towards entry tax on the appellant's imported new Rolls Royce Ghost Motor Car Vehicle bearing Chassis No.SCA664S07CUH16754 and Engine No.90430224 and that the appellant is aggrieved by the observations made by the learned Single Judge in W.P.No.18385 of 2012 and with regard to the imposition of cost of Rs.1,00,000/-.

2. The learned Senior Counsel submitted that in similar Writ Petitions in W.P.No. 13750 of 2016, W.P.No.36979 of 2016 and in W.P.No.17615 of 2016, the learned Single Judge, by order dated

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08.04.2021 had merely dismissed the Writ Petitions without any adverse observations following the order dated 13.06.2019 made in W.P.No.3997 of 2011 .

3. The learned Senior Counsel further submitted that when the learned Single Judge had dismissed the similar Writ Petitions without giving any observations, the learned Single Judge had dismissed the present Writ Petition making damaging observations against the appellant and also imposing a cost of Rs.1,00,000/-. Further, the learned Senior Counsel submitted that in the event of the authority issuing demand challan to the appellant claiming the balance 80% of the entry tax, he would pay the said amount within a period of one week.

4. Mr. U.Bharanidaran, learned Government Advocate, taking notice for the respondents submitted that he would give necessary instructions to the concerned authority to issue the demand challan in respect of the balance 80% of the entry tax to be paid by the appellant.

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5. In view of the submissions made by the learned counsel on either side, we are inclined to grant an order of interim stay of the order made in W.P. No.18385 of 2012 , dated 08.07.2021. Accordingly, we grant an order of interim stay of the order made in W.P. No.18385 of 2012 , dated 08.07.2021.

6. Further, we direct the 2nd respondent to issue the demand challan in respect of the balance 80% of the entry tax to be paid by the appellant within one week from the date of receipt of a copy of this order and on receipt of the same, the appellant shall pay the said amount within one week thereafter.

Post the Writ Appeal on 31.08.2021.

[M.D., J.] [R.H., J.]
27.07.2021

Note : Registry is directed to upload the order copy in the website today itself.

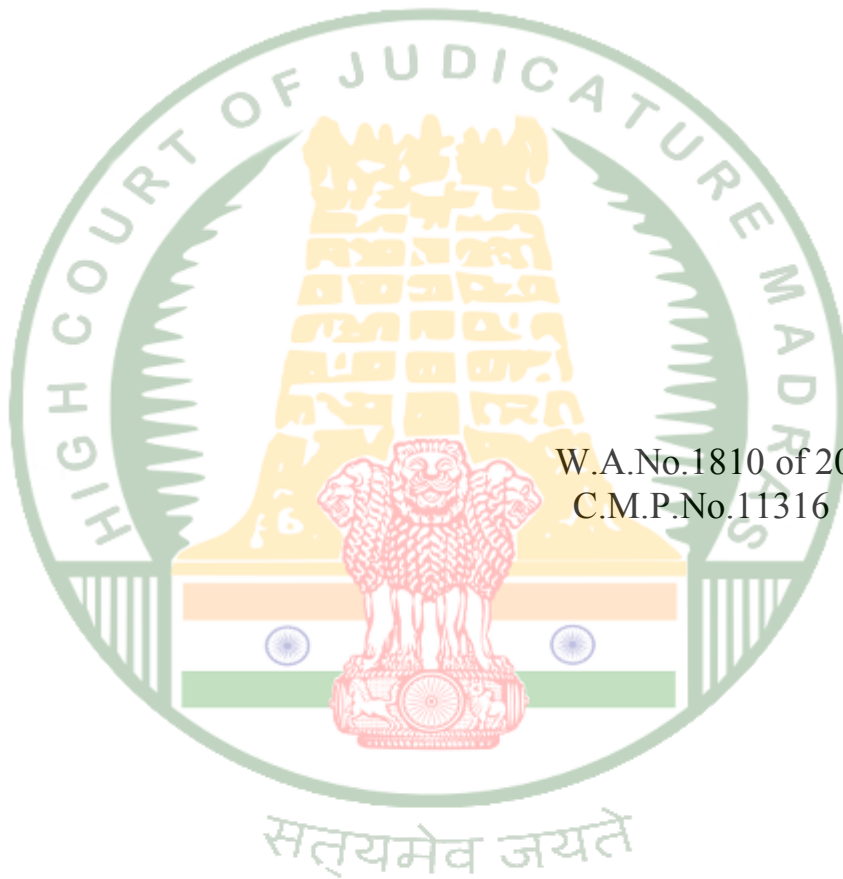
Issue order copy today itself

Rj

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M. DURAISWAMY, J.
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Rj



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