



W.P.No.6479 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 09.07.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.No.6479 of 2025

M/s.OST LOGISTICS
Rep. by its Proprietor
Ramasaravanan, S/o.Ramamoorthy
No.1, Amman Koil Street, Metha
Nagar, Aminjikarai, Chennai- 29.

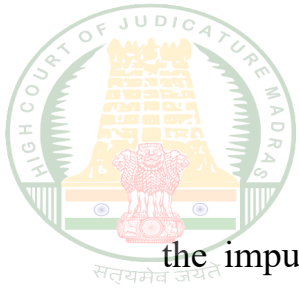
Petitioner(s)

Vs

- 1.The Transport Commissioner
Guindy, Chennai- 600 032.
- 2.The Regional Transport Officer
Regional Transport Office,
Sholinganallur, Chennai- 119.
- 3.The Regional Transport Officer
Regional Transport Office,
Vaniyambadi, Tirupathur District.
- 4.The Regional Transport Officer
Regional Transport Office,
Ambur, Tirupathur District.

Respondent(s)

Prayer: This Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to



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the impugned order passed by the 2nd respondent vide. R.No.46028/B2/2024

dated 21.08.2024, quash the same and consequently direct the respondents to release the petitioner's vehicle bearing Registration No.TN-18-AL-8462, which was impounded by the 3rd respondent on 22.07.2022 and kept in the custody of the 4th respondent.

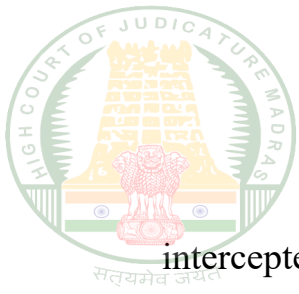
For Petitioner : Mr.S.Sarath Kumar

For Respondents : Mr.M.Sivavarthan
Government Counsel

ORDER

The petitioner challenges the show cause-cum-demand notice dated 21.08.2024 issued by the second respondent. By the said notice, the petitioner has been called upon to pay a sum of Rs.17,500/- towards compounding fee for the alleged permit violations and also to pay the alleged arrears of motor vehicle tax.

2. The petitioner is a transport company engaged in providing pick-up and drop services for the employees of M/s.Intellect Design Arena Limited. According to the petitioner, owing to the COVID-19 pandemic, its vehicles remained idle and were parked from 22.07.2022. Subsequently, when one of the petitioner's buses was driven from the parking shed at Bargur to Chennai, it was



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intercepted by the authorities on the allegation of violation of permit conditions and the vehicle was impounded.

3. Aggrieved by the impounding of the vehicle, the petitioner filed W.P. No.20267 of 2024. By order dated 22.07.2024, this Court directed the fourth respondent to release the vehicle bearing Registration No.TN-18-AL-8462, subject to verification of the relevant documents, payment of the applicable tax, and upon the petitioner filing an affidavit undertaking to produce the vehicle whenever required and not to alienate the same without the prior permission of the fourth respondent. Thereafter, the impugned notice dated 21.08.2024 came to be issued.

4. Heard the learned counsel appearing for the petitioner and the learned Government Counsel appearing for the respondents.

5. Learned counsel for the petitioner submitted that the petitioner is not liable to pay the alleged arrears of motor vehicle tax, as the vehicle remained unused during the relevant period owing to the COVID-19 pandemic and, therefore, is entitled to the benefit of exemption available under the applicable Government Orders.



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6. Per contra, learned Government Counsel submitted that the petitioner is liable to pay the arrears of motor vehicle tax and that the vehicle can be released only upon payment of the tax dues.

7. A perusal of the impugned notice shows that the liability towards arrears of motor vehicle tax has been determined without affording the petitioner an opportunity of hearing. Therefore, to that extent, the impugned notice is in violation of the principles of natural justice and cannot be sustained.

8. Accordingly, the Writ Petition is partly allowed. The impugned notice dated 21.08.2024 is set aside insofar as it determines the petitioner's liability to pay arrears of motor vehicle tax. However, the petitioner shall pay the compounding fee of Rs.17,500/-.

9. Insofar as the disputed tax liability is concerned, the petitioner shall deposit a sum of Rs.1,00,000/- before the second respondent, without prejudice to its rights and contentions. On such deposit, the second respondent shall release the vehicle bearing Registration No. TN-18-AL-8462 within a period of three (3) days.



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10. The second respondent shall thereafter determine the petitioner's liability towards the alleged arrears of motor vehicle tax, after affording the petitioner a reasonable opportunity of hearing, and pass appropriate orders in accordance with law. The amount of Rs.1,00,000/- deposited by the petitioner shall abide by the outcome of the said proceedings and shall be adjusted or refunded, as the case may be. There shall be no order as to costs.

09.07.2026

Index : Yes/No
Speaking order : Yes/No
dna

To

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HEMANT CHANDANGOUDAR.J.,

dna

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