



W.P.No.16972 of 2024

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.07.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.No.16972 of 2024

and WMP.Nos.18691 & 18692 of 2024

K.Suresh Gandhi
S/o. Karuppaiah Proprietor Vetri
Travels Ground Floor 1143 Evr
Periyar Salai Poonamallee Road Near
Hotel Chenani Gateway Koyambedu
Chenani 600 107

Petitioner(s)

Vs.

1.Union of India
Rep.by The Secretary
Ministry of Road Transport and Highways,
No.1, Parliament Street, New Delhi.

2.State of Tamil Nadu
Rep.by Transport and Road Safety
Commissioner State Transport Authority,
Guindy, Chennai 600 032.

Respondent(s)

Prayer: This Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in respect of the impugned public notice dated 18.06.2024 issued to the press by the second respondent and quash the same.

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For Petitioner : Mr.Durai Kannan

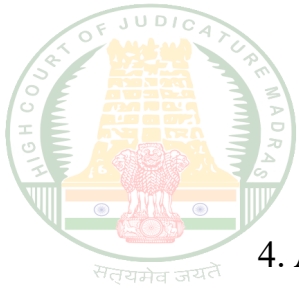
For Respondents : R.Sanjay
(CGSC) for
Mr.R.Rajesh Vivekananthan
Deputy Solicitor General of India
for M.Sivavarthanana for R1
Government Counsel
Mr.Abishek Murthy for R2

ORDER

On the previous hearing date, i.e., 13.07.2026, there was no representation on behalf of the petitioner.

2. When the matter is taken up today, there is again no representation for the petitioner.

3. The petitioner challenges the public notice dated 18.06.2024 issued by the second respondent, by which vehicles registered outside the State of Tamil Nadu and operating under All India Tourist Permits were required to pay the applicable tax while operating within the State of Tamil Nadu.



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4. An identical issue came up before this Court in W.P. No.23430 of 2024

etc., batch, where the petitioners sought a direction restraining the Transport Authorities from levying Border Tax/Authorization Fee on vehicles covered by the All India Tourist Vehicles (Authorization/Permit) Rules, 2023. The batch of writ petitions was dismissed following the decision of the Hon'ble Supreme Court in W.P.(Civil) Nos.864 of 2022 etc., batch, by order dated 09.07.2024.

5. The Hon'ble Supreme Court held that the petitioners had not challenged the relevant State enactments, rules and regulations under which the tax was being levied. It further observed that, without challenging the State provisions, the demand for Border Tax/Authorization Fee could not be questioned. The Supreme Court also granted liberty to the petitioners to approach the jurisdictional High Courts by specifically challenging the relevant State enactments.

6. In the present case also, the petitioner has not challenged the State enactments, rules or regulations governing the levy of Border Tax/Authorization Fee. In view of the law laid down by the Hon'ble Supreme Court, this Court is not inclined to entertain the writ petition.



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7. Accordingly, the writ petition is dismissed. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

20.07.2026

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

To

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HEMANT CHANDANGOUDAR.J.,

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