IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.04.2016

CORAM

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.13813 of 2016

R.Kaliyamoorthy ... Petitioner

Vs.

The Regional Transport Officer,
Tiruvarur. ... Respondent

Petition filed under Article 226 of The Constitution of India praying to issue a writ of mandamus forbearing the respondent herein from demanding the authorization tax Rs.52,800/- as authorization fee vide A.Thi.Mu.No.A2/ 8011/April 2016 dated 31.03.2016 for the period from 12.03.2013 to 11.03.2016 for issuing Tax Clearance Certificate in respect of petitioner's Goods Carrier National Permit Lorry No.TN 50 D 3461 forthwith.

For Petitioner : Mr.K.Hariharan

For Respondent : Mr.A.Zakir Hussain,
Government Advocate

O R D E R

The petitioner has filed the above Writ Petition to issue a writ of mandamus forbearing the respondent herein from demanding the authorization tax Rs.52,800/- as authorization fee vide A.Thi.Mu.No.A2/ 8011/April 2016 dated 31.03.2016 for the period from 12.03.2013 to 11.03.2016 for issuing Tax Clearance Certificate in respect of petitioner's Goods Carrier National Permit Lorry No.TN 50 D 3461 forthwith.

2.The authorization tax is the other States tax collected by the Transport Authority of this State for the convenience of other State Transport Department. As per the Tamil Nadu Motor Vehicles Taxation Act 1974, the Motor Vehicles Tax can be collected by the Transport Officials for Tamil Nadu State only and not for other States. Hence, the respondent is incompetent to demand authorization tax for other States.

3.The learned counsel appearing for the petitioner submitted that the issue involved in the present Writ Petition is covered by the decision of this Court made in W.P.No.23331 of 2015 dated 05.08.2015 and also the Circular issued by the Transport Commissioner dated 03.09.2001 (Circular No.36/2001).

4.Mr.A.Zakir Hussain, learned Government Advocate appearing for the respondents submitted that the relief sought for in the present Writ Petition is covered by the decision of this Court made in W.P.No.23331 of 2015 and the Circular dated 03.09.2001.

5.Having regard to the submissions made by the learned counsel on either side, in the light of the Circular and by virtue of the earlier order passed by this Court, the Writ Petition stands allowed and the respondent is directed not to demand authorization tax as authorization fee for the period from 12.03.2013 to 11.03.2016 for accepting surrender of National Permit, since the petitioner did not even renew the authorization from 12.03.2013. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

va

To

The Regional Transport Officer,
Tiruvarur.

+1cc to Mr.K. Hariharan, Advocate, S.R.No.23281

+1cc to the Government Pleader, S.R.No.23526

TEJ(CO)
EU(18/04/2016)