IN THE HIGH COURT OF JUDICATURE AT MADRAS

Date of Reserving the Order	*Date of Pronouncing the Order*
09.09.2016	**14 .09.2016**

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.32120 of 2015
and

M.P.No.1 of 2015

K.Prabu ...Petitioner

Vs.

The Regional Transport Officer,
Chidambaram. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for records of the respondent, in Memo R.No.29013/B2/2015, dated 16.09.2015, directing the petitioner to pay tax and penalty for the period from 31.03.2011 to 31.03.2016, and to quash the same, and further, to direct the respondent to forthwith register the petitioner's Vehicle MMV JCB 3DX Excavator Loader, bearing Engine No.4H.2295/1031943, Chassis No.1717040 K 2010.

For Petitioner : Mrs.S.Radha Gopalan

For Respondent : Mr.S.Diwakar
Special Government Pleader

O R D E R

Heard Mrs.S.Radha Gopalan, learned counsel appearing for the petitioner, and Mr.S.Diwakar, learned Special Government Pleader, for the respondent.

2. In this Writ Petition, the petitioner seeks for issuance of a writ of certiorarified mandamus, to quash the order passed by the respondent, dated 16.09.2015, by which, the respondent directed the petitioner to produce the Vehicle, 'MMV JCB 3DX Excavator Loader', before the Assistant Registering Authority, Chidambaram, for permanent registration, after paying the tax for the period from 31.03.2011 to 31.03.2016 along with penalty and compounding fee, being the total amount of Rs.61,650/-, failing which, action would be taken to seize the Vehicle for offence of non registration in Tamil Nadu.

3. The petitioner submitted an application before the respondent on 09.07.2015, for permanent registration of the Vehicle. In that application, it was stated that, as the petitioner's father was sick, and he was taking treatment in the Hospital for four years, the petitioner was not able to register the Vehicle and put the same on road, and expressed his readiness to pay the tax for AE 31.03.2011 and AE 31.03.2012, on the basis of annual tax of Rs.35,000/- per year, and further period of AE 31.03.2013, AE 31.03.2014, AE 31.03.2015 and AE 31.03.2016, on the basis of Rs.10,000/- per year.

4. The respondent, on verification of records, found that the Vehicle was temporarily registered at the Registering Authority, Villupuram, which registration was valid from 12.11.2010 to 11.12.2010, and the Vehicle was required to be produced before the Registering Authority/Assistant Registering Authority, Chidambaram, on or before 11.12.2010. In terms of Section 43 (2) of Tamil Nadu Motor Vehicles Act, 1988, temporary registration is valid only for a period of one month, and is not renewal.

5. The petitioner's case is that, for a period of four years, he could not produce the Vehicle before the Registering Authority for permanent registration, and the reason for that is, his father was sick, and taking treatment. In the event of default, in terms of Tamil Nadu Motor Vehicles Taxation Act, 1974, more particularly, Sections 3 (1) and 15, the motor vehicle, which is used, or kept for use in Tamil Nadu, the tax levied should be paid within the time stipulated, and if not paid within the time, penalty is payable from the date of expiry of temporary registration period. The petitioner would accept the fact that he has expressed his readiness and willingness to pay the tax, but, apart from the tax, he is liable to pay penalty and other charges.

6. In order to ascertain the correctness of the petitioner's contention that, for a period of four years, he could get permanent registration, and put the Vehicle on road because of his father sickness, the respondent has ordered for enquiry to be done, and the Motor Vehicles Inspector, Grade-I, has contacted the dealer, who sold the Vehicle to the petitioner, viz., M/s.Dynatech, Villupuram, and has collected information

that the Vehicle has been given for service on 02.02.2013, 06.02.2013, 20.02.2013, 06.08.2013 and 10.03.2014. Further, the service report shows that the first service has been done, after completion of 7086 hours of field work, and fifth service, on completion of 7880 hours on 10.03.2014.

7. Thus, the above said information clearly shows that the Vehicle was put to use during the period, for which, the petitioner had no registration, and the act of the petitioner is clearly illegal. Apart from that, the petitioner has given wrong information to the respondent, for which, he is liable to be proceeded against. Furthermore, Rule 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 also will not come to the aid of the petitioner, as his case is not one of the cases, as contemplated under the said Rule.

8. Therefore, the impugned demand is perfectly legal and valid. Accordingly, the Writ Petition fails, and it is dismissed. The petitioner is given 7 days' time from the date of receipt of a copy of this order, to produce the Vehicle before the Assistant Registering Authority, Chidambaram, for permanent registration, and pay all the dues as

demanded, failing which, the respondent shall seize the petitioner's Vehicle for the offence of non registration in Tamil Nadu. Consequently, connected Miscellaneous Petition is closed. No costs.

14.09.2016

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Index : yes/no

To

The Regional Transport Officer,
Chidambaram.

T.S.Sivagnanam, J.

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