BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 12.10.2018

CORAM:

THE HONOURABLE MRS. JUSTICE J.NISHA BANU

W.P(MD)No.21238 of 2018
and
W.M.P(MD)Nos.19073 & 19074 of 2018

V.Vijaya Kannan .. Petitioner

Vs.

1.The Joint Transport Commissioner,
Madurai Zone,
Opp to Mattuthavani Bus Stand,
Pudhukulam,
Madurai - 625 007.

2.The Regional Transport Officer,
Regional Transport Office,
Dindigul,
Dindigul District.

3.The Motor Vehicle Inspector,
Unit Office Battalagundu,
Battalagundu,
Dindigul District.

4.The State through
The Sub Inspector of Police,
Pattiveeran Patti Police Station,
Pattiveeran Patti,
Dindigul District. .. Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, calling for the entire records relating to the impugned proceedings of the third respondent in Detained Order No.A1001465 dated 20.09.2018, quash the same and consequently directing the respondents 3 & 4 to release the petitioner's vehicle in bearing registration number TN-57-BX-7113 on the basis of the petitioner's representation dated 08.10.2018.

For Petitioner : Mr.S.Sivaprakash
For Respondents : Mr.R.Murugan,
Additional Government Pleader

ORDER

The petitioner has come forward with the present Writ Petition seeking for issuance of a Writ of Certiorarified Mandamus to quash the impugned Detained Order No.A1001465 dated 20.09.2018, passed by the third respondent and to direct the respondents 3 & 4 to release his TATA 407 SFC MAXI CAB bearing Registration No.TN-57-BX-7113.

2. According to the respondents, the petitioner did not produce certain documents at the time of inspection and on this backdrop, the vehicle was seized, followed by which, the impugned order came to be passed.

3. When the matter came up for hearing today, learned Additional Government Pleader produced a copy of the proceedings of the second respondent, signed on 16.07.2018, stating that the petitioner has not paid the life time tax and therefore, permit could not be issued. Relying upon this proceedings, learned Additional Government Pleader would submit that since the petitioner has plied the vehicle without permit, it was seized.

4. At this juncture, learned Counsel for the petitioner intervened and submitted that he has already paid registration service charge, permit charge, etc., and therefore, he was issued with registration certificate and tax card. He was also issued with a temporary permit from 14.09.2018 to 20.09.2018. With regard to payment of life time tax, relying upon the second proviso to Amended Section 4(1)(aa), the learned Counsel for the petitioner would submit that the life time tax can be paid in four equal installments.

5. For better appreciation, the relevant portion of the amended Act is extracted thus:

> "4. In section 4 of the principal Act -
>
> (1) (aa) in respect of the motor vehicles specified in Part-I of the Seventh Schedule, the registered owners of such vehicles shall pay life time tax at the rates specified therein either at the time of renewal of permit or during the currency of the existing permit. In cases where the registered owners of the motor vehicles opt to pay the life time tax during the currency of permit, they shall exercise their option before the 31st day of March 2013 and shall pay the tax in either of the following manner-
>
> (i) in one lump sum after deducting the proportionate amount of tax already paid for the unutilized period of license; or
>
> (ii) <u>in four equal annual installments after deducting one-fourth of the proportionate amount of tax already paid for the unutilized period of licence in each such installment</u>."



6. A bare reading of the above would show that life time tax

can be paid either in full or in four equal annual installments. The type of petitioner's vehicle has also not been disputed by the learned Additional Government Pleader.

7. In such a view of the matter, the act of the respondents in passing the impugned order, directing the petitioner to pay the life time tax in full, could not be countenanced. Accordingly, the impugned order dated 20.09.2018 is set aside and the respondents are directed to release the vehicle of the petitioner forthwith.

8. At this juncture, learned Counsel for the petitioner submitted that his vehicle's registration number was blocked by the respondents in the website and therefore, he is not in a position to effect payment of installments. In view of the same, the respondents are directed to lift the block in respect of the petitioner's vehicle, in the website, within a period of one week from today, so as to enable the petitioner to effect payment of life time tax in four installments, of which, the first installment shall be effected within a period of ten working days from the date of receipt of a copy of this order. If the block is not lifted by the respondents within the stipulated time limit, then the petitioner shall effect payment of the first installment, by way of Demand Draft drawn in favour of the second respondent herein. The respondents, thereafter, shall accept the same and issue the permit to the petitioner, forthwith, if he is otherwise eligible.

9. The writ petition stands allowed in the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(Records)

/True Copy/

Sub Assistant Registrar(CS-I)

To
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Madurai Zone,
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4.The Sub Inspector of Police,
Pattiveeran Patti Police Station,
Pattiveeran Patti,
Dindigul District.

+1CC TO MR.S.SIVAPRAKASH, ADVOCATE IN SR.NO.90596.



GK
DS RP SAR-1 12.10.2018 4P/6C

Order made in
W.P(MD)No.21238 of 2018
and
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12.10.2018