

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 07.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.22919 of 2013

R.Saravanan

...Petitioner

Vs.

1. The State Transport Authority,  
Chepauk, Chennai-600 005.
  2. The Motor Vehicles Inspector,  
Multi-Purpose Check Post,  
Zuzuwadi, Hosur, Krishnagiri District.
  3. The Regional Transport Officer,  
Hosur Taluk,  
Krishnagiri District-635 109.
- ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondents and their subordinates to receive tax for Tamil Nadu for seven days or Thirty days or Ninety days as tendered voluntarily in advance by the petitioner for using vehicle bearing Registration No.KA-40-2886 in Tamil Nadu Roads.

For Petitioner : No appearance

For Respondents: Mrs.Reehana Begum  
Government Advocate

O R D E R

Today, the matter is listed through Video Conferencing.

2. The issue involved in the present Writ Petition, as to whether the respondents can receive entry tax for the State of Tamil Nadu for 7 days or 30 days or 90 days when tendered voluntarily by the bus operators, has already come up for consideration before this Court in various writ petitions and one such writ petition in the case of R.Muniyan vs. The State Transport Authority and 2 others in W.P.No.9323 and 9324 of

2012, wherein, this Court had followed the earlier decisions of this Court and held as follows:

3. Both the counsel stated that the issue is squarely covered by the order of this Court in W.P.Nos.11901 to 11905 of 2011, dated 27.04.2011, wherein, this Court has held as follows:

".....

2.At this stage of the hearing of the Writ Petition, the learned counsel appearing for the petitioner had submitted that the issues involved in this writ petition are covered by the order of this Court, dated 24.04.2007, in W.P.Nos.15061 to 15063 of 2007, wherein, this Court had directed the respondents therein to receive the tax as and when it is voluntarily tendered, by the petitioners therein, in advance, for 7 days, 30 days or 90 days without insisting on the payment of 1/10<sup>th</sup> of the quarterly, tax for every entry into Tamil Nadu, in respect of the petitioners; vehicles concerned.

3.The learned Additional Government Pleader appearing for the respondents have no objection for this Court following its earlier order, dated 24.04.2007.

4.In view of the submissions made by the learned counsels appearing for the parties concerned and in view of the order passed by this Court, in 24.04.2007, in W.P.Nos.15061 to 15063 of 2007, the writ petition is disposed of, directing the respondents concerned to receive the tax, as and when it is voluntarily tendered by the petitioner, in advance, for 7 days, 30 days or 90 days, without insisting on the payment of 1/10<sup>th</sup> of the quarterly tax, for every entry into Tamil Nadu, in respect of the petitioner's vehicle bearing registration No.KA-04-B-8370. No costs."

3. Following the decisions rendered in the aforesaid cases, a Writ of Mandamus is hereby issued directing the respondents and their subordinates to receive tax as and when it is voluntarily tendered by the petitioner in advance either for Seven days or Thirty days or Ninety days, without insisting on the payment of 1/10th of the quarterly tax, for every entry into the State of Tamil Nadu.

4. Accordingly, the present Writ Petition stands allowed.  
No costs.

Sd/-  
Assistant Registrar

// True Copy//

Sub Assistant Registrar

hvk

To

1. The State Transport Authority,  
Chepauk,  
Chennai-600 005.
2. The Motor Vehicles Inspector,  
Multi-Purpose Check Post,  
Zuzuwadi, Hosur,  
Krishnagiri District.
3. The Regional Transport Officer,  
Hosur Taluk,  
Krishnagiri District-635 109.

+1cc to Government pleader, sr.no 29242

W.P.No.22919 of 2013

KJ(CO)  
GS(19/10/2020)

सत्यमेव जयते

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