IN THE HIGH COURT OF JUDICATURE OF MADRAS

Dated : 17.09.2020

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.1076 & 1077 of 2017
and
WMP.Nos.1046 & 1047 of 2017

1.K.Srinivasan ... Petitioner in W.P.1076/2017

2.S.S.Abhilash ... Petitioner in W.P.1077/2017

Vs.

1.The Transport Commissioner,
Chepauk, Chennai&-600 005.

2.The Motor Vehicles Inspector (NT),
Multi-Purpose Check Post,
Zuzuwadi, Hosur,
Krishnagiri District. ...Respondents in both W.Ps.

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, directing the respondents herein to accept the Motor Vehicles Tax for Tamil Nadu, voluntarily tendered by the petitioner in advance for 7 days or 30 days or 90 days use in Tamil Nadu in accordance with Ninth Schedule of the Tamil Nadu Motor Vehicles Taxation Act, 1974 in respect of petitioners' vehicles bearing Reg. Nos.KA03-B-0265, KA03-B-8201 & KA01-AB-1600 and KA05-C-4349 respectively.

For Petitioner : Mr.A.Ganesan
in both W.Ps.
For Respondents: Mrs.A.B.Rahana Begum, GA
in both W.Ps.

O R D E R

With the consent of both the parties, the present Writ Petitions are heard today through Video Conferencing.

2. The issue involved in the present Writ Petitions, 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 Maxi Cab 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:
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> ?......
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> 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 1/10th of the quarterly, tax for every entry into Tamil Nadu, in respect of the petitioners' vehicles concerned.
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> 3.The learned Additional Government Pleader appearing for the respondents have no objection for this Court following its earlier order, dated 24.04.2007.
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> 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 1/10th 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 Petitions stands allowed. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

DP
To

1.The Transport Commissioner,
Chepauk, Chennai&-600 005.

2.The Motor Vehicles Inspector (NT),
Multi-Purpose Check Post,
Zuzuwadi, Hosur,
Krishnagiri District.

+1 cc to The Government Pleader, Sr.No. 30521

W.P.Nos.1076 & 1077 of 2017
and
WMP.Nos.1046 & 1047 of 2017

SR(CO)
RMP(14/10/2020)