

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.01.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.8791, 7792 and 14681 of 2020
and WMP Nos.18252, 18255, 10670, 9551, 10671, 9194 and
9193 of 2020

All Omni Bus Owners and Opearators Association
Rep. by its President
F4, Sriji Majestic Complex,
Omni Bus Stand, Koyambedu,
Chennai - 107.

..Petitioner in W.P.No.8791 of 2020

- 1 Sri Baghyalakshmi Travels
Rep by its MR.D.Maharan No 14 Karunakara
Pillai Street Puducherry.
- 2 Parveen Travels
No.288 Maraimalai Adigal Salai Muthamizh
Nagar Puducherry.
- 3 KPN Travels India Pvt Ltd
No.14 Karunakara Pillai Street kosapalayam
Puducherry.
- 4 Tirumal Alaghu Transcity
No.11 3rd Cross Street Thilagar Nagar
Thengaithittu Mudaliarpuducherry.
- 5 Mettur Super Service
No.52 Kamatchiamman Kovil Street Puducherry.
- 6 National Travels
No.11 PSC Bank Nagar Road Ok Palayam
Mudaliarpuducherry.
- 7 Tippusulthan Travels
No.11 PSC Bank Nagar Road Ok Palayam
Mudaliarpuducherry
- 8 Rathimeena Travels
No.262 M.M Adigal Salai Puducherry.

- 9 Sethumeena Travels
No.262 M.M.Adigal Salai Puducherry.
- 10 P.S.Sankar Travels
No.262 M.M.Adigal Salai Puducherry.
- 11 Arthi Transport
No.15 4th cross Street Tagore Nagar Lawspet
Puducherry.
- 12 ESSAR Travels
No.16/1 Iyanar Kovil Street New Bus Stand
Raja Street Puducherry.
- 13 Tranzking Travels
No.222 M.M.Adigal Salai Puducherry.
- 14 Santhosam Travels
No.40 Akka Samy Madam Street Chinnarayapuram
Puducherry
- 15 YBM Travels
No.83 PL 4th Cross Street Ragavendra Nagar
Reddiarpalayam Puducherry.
- 16 YBM Travels
No.6 3rd Cross Street Pudhu Nagar
Reddiarpalayam Puducherry

..Petitioners in W.P.No.7792 of 2020
Pondicherry Bus (Stage Carriage)
Owner' Association
Represented by its President
Mr.B.Kannan
No.226, Marai Malai Adigal Salai,
Pondicherry - 605 013.

..Petitioner in W.P.No.14681 of 2020

Vs.

1. The Chief Secretary,
Puducherry.
2. The Transport Commissioner,
Union Territory of Pudhcherry.

..Respondents in W.P.No.8791 of 2020

- 1 Union of India]
Rep by its Union Territory of Puducherry Rep
by its Under Secretary to Government
(Transport) Secretarait Puducherry

2 Union of India
Rep by its Union Territory of Puducherry Rep
by its the State Transport Authority
Puducherry.

...Respondents in W.P.Nos.7792 & 14681 of 2020

Prayer in W.P.No.8791 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Mandamus calling for the orders of the 1st respondent made in G.O.Ms.No.5/Tr.Sectt./2020, Transport Secretariat, Puducherry, dated 23.04.2020 under which the time is extended for payment of motor vehicle tax and quash the same and forbear the respondents from demanding the tax in respect of the staff buses of the members of the petitioner association for the non operation period of their vehicles from 25.03.2020 till the vehicle is resumed on road or direct the 1st respondent to grant exemption from payment of Motor Vehicles Tax in respect of the members staff bus in terms of provisions of Puducherry Motor Vehicles Taxation Act for the said period.

Prayer in W.P.No.7792 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Mandamus calling for the orders of the 1st respondent made in G.O.Ms.No.5/Tr.Sectt./2020, Transport Secretariat, Puducherry, dated 23.04.2020 and quash the same and further direct the respondents to accept the tax as and when the petitioners resume their service.

Prayer in W.P.No.14681 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Mandamus calling for the orders of the 1st respondent made in G.O.Ms.No.9/TD/TAX/2020 dated 02.09.2020 and quash the same and further direct the respondents to accept the tax as and when the petitioners resume their service.

For Petitioner : Mrs.Radha Gopalan
For Respondents : Mr.A.V.Ramalingam, AGP (P)

O R D E R

Both learned counsel place on record a Government order in G.O. Ms.No.17 /Tr. Sectt./2020 Puducherry, dated 09.12.2020 issued by the Government of Puducherry exempting Goods Carriages, Stage Carriages, Contract Carriages including those classified as tourist vehicles and vehicles run by Educational institution from payment of tax for the 1st and 2nd quarters of the financial year 2020-2021.

2. The said Government order reads as follows:

GOVERNMENT OF PUDUCHERRY

ABSTRACT

Transport Secretariat, Puducherry - Pondicherry
Motor Vehicles Taxation Act, 1967 - Motor Vehicles of
certain categories of Transport Vehicles - Exemption
from payment of the Motor Vehicles Tax for the 1st and
2nd quarters of the financial year 2020-21 - Orders -
Issued.

TRANSPORT SECRETARIAT

G. O. Ms. No. 17 /Tr. Sectt. 12020
Puducherry, the 09. 12.2020

G.O.Ms. No.24 1TD12010, dt.01 -11-2010 of the
Transport Secretariat, Puducherry.

G.O.Ms. No.25 1TD12010, dt.01 -11-2010 of the
Transport Secretariat, Puducherry.

G.O.t\Is.N o.1 1TD12012, dl. 04-01 -2012 of the
Transport Secretariat, Puducherry.

G.O.Ms.No.21TD12012, dl.04-01 -2012 of the
Transport Secretariat, Puducherry.

G.O. Ms. N o.81TD12018, dt.05/12/2018 of the
Transport Secretariat, Puducherry.

ORDER

The following notification shall be published in
the next issue of the Official Gazette, Government of
Puducherry:-

NOTIFICATION

In exercise of the powers conferred by sub-section
(1) of section 13 of the Puducherry Motor Vehicles
Taxation Act 1967 (Act 5 of 1967), the Lieutenant
Governor, Puducherry is pleased to make an exemption
with regard to the motor vehicles tax payable under the
said Act in respect of the motor vehicles as detailed
below:

(i) Two months from 01.04.2020 to 31.05.2020 with respect to Goods Carriages, and

(ii) First and Second quarters of the financial year 2020-21, i.e., from 01-04-2020 to 30-09-2020 with respect to Stage Carriages, Contract Carriages including classified as tourist vehicles and Educational institution vehicles.

Subject to the condition that consideration of applications for stoppage of vehicles received by the Transport Department under rule 9 of Puducherry Motor Vehicles Taxation Rules, 1967 will be subsumed under the exemption relief provided. And, furtherance of stoppage of vehicles beyond 30.09.2020 shall not be entertained on COVID-19 reasons.

(BY ORDER OF THE LT. GOVERNOR)

3. In the light of the aforesaid Government Order, nothing further survives in these Writ Petitions and the same are disposed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

PP
To

1. The Chief Secretary,
Puducherry.
2. The Transport Commissioner,
Union Territory of Pudhcherry.
3. The under Secretary to Government,
Union Territory of Puducherry
(Transport) Secretariat Puducherry
4. The State of Transport Authority
Union Territory of Puducherry
Puducherry

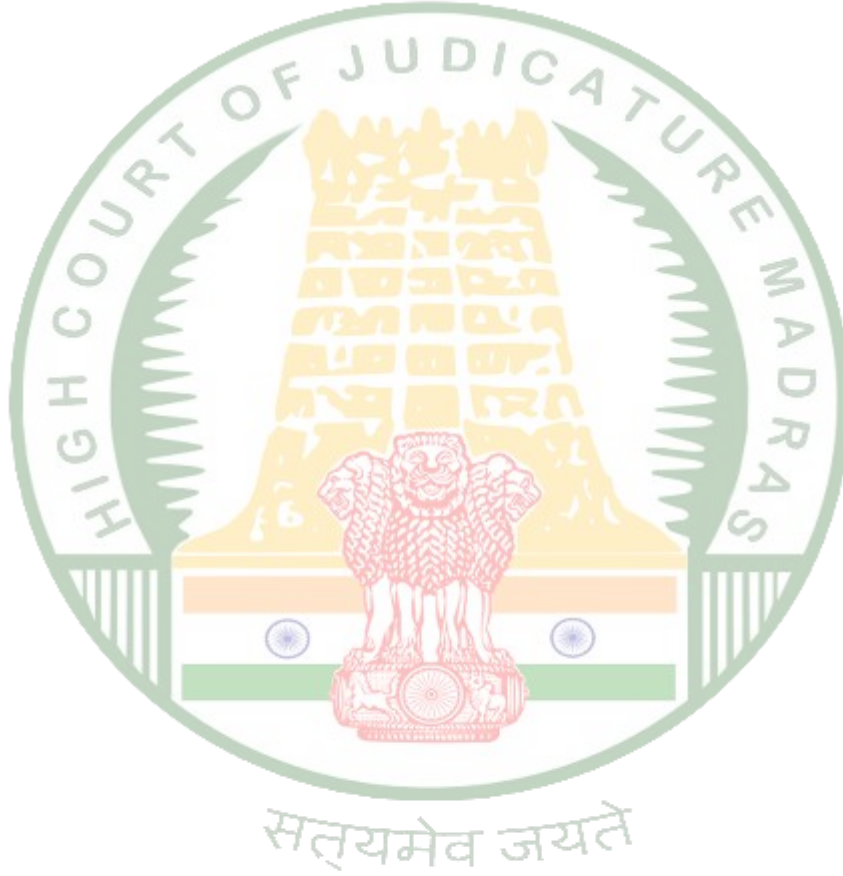
+lcc to Mr.S.Radha Gopalan, Advocate in Sr.450 & 451

+lcc to the Government Pleader in Sr.146 , 145, 144

W.P. Nos.8791, 7792 and 14681 of 2020
and WMP Nos.18252, 18255,
10670, 9551, 10671, 9194 and 9193 of 2020

pp (CO)

rv (05/02/2021)



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