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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2021

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.16382 and 16385 of 2021
and WMP Nos.17356 and 17351 of 2021

M/s.Krystal Motors (P) Ltd,
Rep. By its Managing Director,
Mr.N.K.Manohar,
39/2, N.M.Brothers Thottam,
Telcon Company backside,
Kandampatti By-Pass,
Salem - 636 005.

...Petitioner in both WPs

Vs.

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

... 1st respondent in W.P. Nos.16382 &
16385 of 2021

2. The Regional Transport Officer,
Officer of the Regional Transport office,
Erode East, Erode District.

3. The Commissioner,
Erode City Municipal Corporation,
Erode -1

... 2 & 3 Respondents
in W.P. No.16382 of 2021

2. The Regional Transport Officer,
Officer of the Regional Transport office,
Tiruchirappalli

3. The Commissioner,
Tiruchirappalli City Corporation,
Tiruchirappalli

... 2 & 3 Respondents
in W.P. No.16385 of 2021

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue Writ of Mandamus directing the 1st and 2nd respondents to processes the Petitioner Representation dated 07.05.2021 for the refund of 50% of Life Time tax paid by the petitioner for the vehicles of 3rd



Respondent covered as per the G.O.Ms.No.2138, Home dated 25.11.1975 within a time frame fixed by this Hon'ble Court.

For Petitioner : Mr.E.Vijay Anand in both WPs

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For Respondents : Mr.TNC.Kaushik,
Government Advocate. in both WPs

C O M M O N O R D E R

Mr.TNC.Kaushik, learned Government Advocate accepts notice for the respondents and is armed with instructions to proceed with the matter finally. Hence, by consent expressed by both learned counsel, these Writ Petitions are taken up for final disposal even at the stage of admission.

2. The petitioners have remitted 100% of the Life time tax (tax) payable by it in respect of the vehicles registered before the third respondent, i.e, the Commissioner, Erode City Municipal Corporation (W.P.No.16382 of 2021) and Commissioner, Tiruchirappalli City Municipal Corporation (W.P.No.16385 of 2021) and claims that as per G.O.Ms.No.2138 (Home) dated 25.11.1975, they are entitled to refund of 50% of the tax remitted. According to the petitioners, similarly placed entities are enjoying the aforesaid benefit and remitting only 50% of the tax, in terms of the G.O.

3. While this is so, all formalities in regard to the registration of vehicles and remittance of taxes have been shifted to the online mode under the 'Vahan' registration portal ('portal'). The portal does not have a provision for remittance of 50% of the tax in line with the stipulation in the G.O. and, as a result, the petitioner has remitted 100% of the tax payable. Since there is no provision for seeking a refund of the 50% paid in excess, as per aforesaid G.O., the petitioners have made a representation to this effect. They have now approached this Court seeking a disposal of their representation dated 07.05.2021 wherein they seek refund of 50% of the tax paid.

4. The eligibility of the petitioners for payment of only 50% of the tax does not appear, prima facie, to be in dispute. In fact, the second respondent, i.e., the Regional Transport Officer, Erode has under Na.Ka.No.52237/A1/2019 dated 12.11.2019, recommended to the first respondent, i.e., Transport Commissioner, Chepauk, Chennai - 600 005, that suitable amendment be made in the software in the portal to permit remittance of the tax at 50%, since the G.O. permits the same.



5. Since the prayer of the petitioners is limited, it would suffice that a direction be issued to R2 to dispose the representations of the petitioners after hearing them and bearing in mind the recommendation made by R2, within a period of six (6) weeks from today.

6. With this, the mandamus sought for stands achieved and these Writ Petitions are allowed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

1. The Transport Commissioner,
Chepauk, Chennai - 600 005.
2. The Regional Transport Officer,
Officer of the Regional Transport office,
Erode East, Erode District.
3. The Commissioner,
Erode City Municipal Corporation,
Erode -1.
4. The Regional Transport Officer,
Officer of the Regional Transport office,
Tiruchirappalli
5. The Commissioner,
Tiruchirappalli City Corporation,
Tiruchirappalli.

+1cc to Mr.E.Vijay Anand, Advocate, S.R.No.38676

+1cc to the Government Pleader, S.R.No.39106

W.P. No.16382 and 16385 of 2021

and WMP Nos.17356 and 17351 of 2021

SPD(CO)

CT(17/09/2021)