



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :27.08.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. No. 39512 of 2016

and

W.M.P. Nos. 33796 and 33797 of 2016

St. Joseph Higher Secondary School,
Rep. by its Correspondent Mrs.A.Paula Mary,
Pondy-Villupuram Main road,
Thiruvandarkoil, Puducherry - 605 102.

... Petitioner

..vs..

The Regional Transport Officer,
Office of the Regional Transport Officer,
Transport Department,
Villupuram, Tamil Nadu.

... Respondent

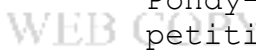
Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the Impugned Demand Report under Memo No. C 3/ 42803 / 2016 dated 26.10.2016 issued by the respondent herein and to quash the same as illegal and non-est in the eyes of Law and for a direction to the respondent herein to permit the Educational Institution Swaraj Mazda Bus bearing Registration No.PY 01 AF 4503 to ply in Tamil Nadu within a radius of 10 Kms. from St.Joseph Higher Secondary School, Thiruvandarkoil, Puducherry for carrying students and staffs from Valavanur to Thiruvandarkoil and vice-versa by collecting the tax rates as applicable for Educational Institution Buses henceforth instead of collecting tax rates as applicable for private service vehicles including the cost of this Writ Petition.

For Petitioner : Mr.L.Swaminathan

For Respondent : Mr.V.Nanmaran
Government Advocate

O R D E R

The order impugned dated 26.10.2016 demanding a sum of Rs.500/- per seat for the school bus being operated by the



4. This Court is of the considered opinion that the respondent could not dispute that the vehicle registered by the petitioner is not utilized for transporting the students. The permit submitted before this Court would reveal that the permit holder is the Correspondent and the address of the Correspondent is St. Joseph Higher Secondary School, Puducherry, Thiruvandarkovil, Puducherry and the nature of the vehicle is



Swaraj Mazda Bus and the seating capacity is 28 and odd.

5. The learned counsel for the petitioner also states that it is yellow color vehicle and more specifically used for transporting the students. This being the factum, the impugned order passed by the respondent in proceedings dated 26.10.2016 is quashed and the matter is remitted back to the respondent for assessing the tax at the rate of Rs.100/- per seat per quarter as per the orders of the Government of Tamil Nadu and issue revised demand notice to the petitioner enabling them to pay the tax as applicable as expeditiously as possible.

6. With these directions, the Writ Petition stands allowed. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

vji

To

The Regional Transport Officer,
Office of the Regional Transport Officer,
Transport Department,
Villupuram, Tamil Nadu.

+1cc to the Government Pleader, S.R.No. 43926

W.P. No. 39512 of 2016
and

W.M.P. Nos. 33796 and 33797 of 2016

SRA (CO)
GN (20/09/2021)