IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :26.08.2021

CORAM

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

W.P. No. 25553 of 2014
and
W.M.P. Nos. 1 and 2 of 2014

A.Karunanidhi ... Petitioner

..vs..

The Regional Transport Officer,
Tiruvannamalai. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus forbearing the respondent from levying or collecting 2% of life time tax (Rs.58,943/-) for the purpose of registering the petitioner's construction equipment vehicle (self loading concrete mixer) bearing Engine No.4H.3306/1420023 and Chasis No.ARG04-2014-02-2304.

For Petitioner : Mr.K.Hariharan
For Respondent : Mr.V.Nanmaran
Government Advocate

O R D E R

The Writ Petition is filed to forbear the respondent from levying or collecting 2% of life time tax (Rs.58,943/-) for the purpose of registering the petitioner's construction equipment vehicle (self loading concrete mixer) bearing Engine No.4H.3306/1420023 and Chasis No.ARG04-2014-02-2304.

2. The petitioner states that he is a Civil Contractor doing construction business and for his contract works, he purchased a cement mixer vehicle from Bangalore. The said vehicle was temporarily registered with RTO Bangalore central as KA-TR-MD-7869. The temporary registration was valid from 07.03.2014 to 05.04.2014. After body construction, the petitioner produced the vehicle before the respondent for permanent registration on 19.05.2014. The respondent instead of registering the vehicle sent a letter to the RTO Bangalore central to verify the temporary registration done at Bangalore is genuine or not. The RTO Bangalore on 28.07.2014 informed the respondent that the

temporary registration done is a genuine one. Thereafter, the respondent demanded 2% life time tax. Thus, the petitioner is constrained to move the present Writ Petition. The 2% life time tax is imposed based on G.O.Ms.No.969 Home (Transport I) Department dated 16.10.2002. The said Government Order deals with the vehicles temporarily registered. However, the petitioner has not registered his vehicle temporarily within the State of Tamil Nadu. The temporary registration was done at Bangalore and the genuinity of such temporary registration was also verified by the Transport Authorities of the State of Tamil Nadu. Once the vehicle is presented for permanent registration, the tax applicable to the permanent registration alone is to be collected and therefore, the life time tax demanded which is applicable for temporary registration cannot be imposed on the petitioner. Thus, the demand itself is not in consonance with the provisions of the Act as well as in violation of the Government Order which was relied upon for the purpose of temporary registration.

3. In view of the fact that the petitioner has not presented his vehicle for temporary registration within the State of Tamil Nadu as such temporary registration was already done at Bangalore, the relief as its sought for is to be considered. Accordingly, the respondent has no authority to levy or collect 2% of life time tax for the purpose of registering the petitioner's construction equipment vehicle for permanent registration.

4. 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-VIII)

//True Copy//

Sub Assistant Registrar

vji
To

The Regional Transport Officer,
Tiruvannamalai.

+1cc to the Government Pleader, S.R.No.43678

W.P. No. 25553 of 2014
and
W.M.P. Nos. 1 and 2 of 2014

BR(CO)
CB(17/09/2021)