IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.10.2021

CORAM:

THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH

W.P.NO.23487 OF 2021

Munikrishna
..Petitioner

Vs.

1. The Motor Vehicles Inspector,
Zuzuvadi Check Post, Zuzuvadi,
Hosur, Krishnagiri District.

2. The Motor Vehicles Inspector,
Bagalur Check Post
Hosur, Krishnagiri District.
..Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus directing the respondents to accept Motor vehicles tax for Tamilnadu, voluntarily tendered by the petitioner in advance for 7 days or 30 days or 90 days use in Tamilnadu in accordance with Ninth schedule of the Tamilnadu Motor vehicles Taxation Act 1974, in respect of petitioners vehicle KA-02-AA6340 forth with.

For Petitioner : Mr.A.Ganesan

For Respondents : Mr.U.Baranidharan
Government Advocate

ORDER

This writ petition has been filed for the issue of a writ of mandamus directing the respondents to accept the motor vehicles tax from the petitioner in advance for 7 days or 30 days or 90 days for usage of the vehicle in Tamil Nadu in accordance with the Tamil Nadu Motor Vehicle Taxation Act, 1974.

2. The petitioner is a tour operator. The petitioner wanted to make an advance payment of tax for 30 days in order to ply the vehicle in Tamil Nadu. The grievance of the petitioner is that the respondents are not collecting the tax for more than 7

days. Hence, the present writ petition has been filed before this Court seeking for appropriate directions.

3. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents.

4. The issue involved in the present writ petition is squarely covered by the earlier orders passed by this Court. One such order was passed in W.P.No.19871 of 2021 dated 16.09.2021. This Court, after taking into consideration the earlier orders, was pleased to hold that it will be left open to pay the tax for 7 days or 30 days or 90 days depending upon the usage of the vehicle in Tamilnadu and the respondents cannot limit the payment of tax to only seven days. The said ratio will squarely apply to the facts of the present case also.

5. In view of the above discussion, the mandamus as sought for by the petitioner is issued and this writ petition is allowed. No costs.

Sd/-
Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

KST

To

1. The Motor Vehicles Inspector,
Zuzuvadi Check Post, Zuzuvadi,
Hosur, Krishnagiri District.

2. The Motor Vehicles Inspector,
Bagalur Check Post
Hosur, Krishnagiri District.

+1cc to the Government Pleader, S.R.No.56695

W.P.No.23487 of 2021

SSD(CO)
RLP(02/12/2021)