IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :27.08.2021

CORAM

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

W.P. No. 6000 of 2017
and
W.M.P. No. 6429 of 2017

R.T.Educational Trust,
Rep. by its Chairman S.Ramadoss,
No.12/A. R.T.Complex, Arni Road,
Sankaranpalayam, Vellore - I. ... Petitioner

..vs..

The Regional Transport Officer,
Vellore.
... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent relates to Memo in R.No.B1/03244/2016 dated 23.11.2016 demanding difference of Motor Vehicles Tax at the rate private service vehicle for the years 2012 to 2016 in respect of petitioner's vehicle TN-23/BC/2372, TN-23/BC-2373 and TN-23/BC-4468 and quash the same.

For Petitioner : Mr.K.Hariharan

For Respondent : Mr.V.Nanmaran
Government Advocate

O R D E R

The demand of motor vehicles tax at the rate of private service vehicle for the years from 2012 to 2016 in respect of the petitioner's vehicle TN-23/BC/2372, TN-23/BC-2373 and TN-23/BC-4468 are under challenge in the present Writ Petition.

2. The petitioner states that it is an Educational Trust

formed to run a college in Vellore and they are running the college for the past four years. For transportation of students and staffs, the petitioner Institution are plying three buses. The permit was granted by the Competent Authority of the Transport Department which would clearly show that the permit was granted as "Educational Institution Vehicle Permit". Further, the route for which the permit is valid is also stated as within Vellore District and Tiruvannamalai District. Purposes for which the vehicle is used is stated as "students and staffs only". Thus, perusal of the permit would reveal that the vehicle registered is utilized for the purpose of transporting the students and staffs of the petitioner's College. The respondent is unable to dispute the nature of the permit granted by the Competent Transport Authorities. This being the facutm, the impugned order of demand considering the vehicle as private service vehicle is not in consonance with the Government Orders issued. As per the Government Orders, the vehicles utilized for the purposes of transporting the students studying in the colleges, the tax to be levied is Rs.100/- per seat per quarter. Therefore, the impugned order demanding tax over and above such prescription is in violation of the orders passed by the Government most specifically for levying tax for the vehicles utilized for educational purposes.

3. Considering the facts and circumstances, the impugned order passed by the respondent in proceedings R.No.B1/03244/2016 dated 23.11.2016 is quashed and the matter is remitted back to the respondent for fresh consideration and to revise the tax as applicable to the Educational Institutions and to issue a fresh demand notice to the petitioner enabling them to settle the tax as expeditiously as possible.

4. Accordingly, the Writ Petition stands allowed. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

vji

To

The Regional Transport Officer,
Vellore.

+1cc to the Government Pleader, S.R.No.43912

W.P. No. 6000 of 2017
and
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PMK(CO)
SU(17/09/2021)