



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.03.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition Nos.7361, 7365 & 7368 of 2022

Shanmugam Transport

Represented by its partner T.Velsankar

... Petitioner in W.P.No.7361 & 7365 of 2022

Amarnath Travels,

Represented by its partner Amarnath

... Petitioner in W.P.No7368 of 2022

-Vs-

1. The Motor Vehicles Inspector,
Non Technical, in coming Check Post,
Hosur, Krishnagiri District.

2. The Regional Transport Officer,
Hosur, Krishnagiri District.

... Respondents 1 & 2 in W.P 7361/2022

1. The Motor Vehicles Inspector,
Non Technical, in coming Check Post,
Katpadi, Vellore District.

2. The Regional Transport Officer,
Vellore.

... Respondents 1 & 2 in W.P 7365&7368/2022

3. The Transport Commissioner,
Chepauk, Chennai-5.

... 3rd Respondent in all W.P's

Prayer in W.P.No.7361 of 2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the 2nd respondent herein to consider and pass orders on petitioner's application dated 28.12.2020 for the grant of refund or adjustment of motor vehicles tax in respect of petitioner's vehicles for the Covid 19 lockdown period, forthwith.

Prayer in W.P.No.7365 of 2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the 2nd respondent herein to consider and



pass orders on petitioner's application dated 28.12.2020 for the grant of refund or adjustment of motor vehicles tax in respect of petitioner's vehicles for the Covid 19 lockdown period, forthwith.

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Prayer in W.P.No.7368 of 2022 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the 2nd respondent herein to consider and pass orders on petitioner's application dated 28.12.2020 for the grant of refund or adjustment of motor vehicles tax in respect of petitioner's vehicles for the Covid 19 lockdown period, forthwith.

In all W.P's

For Petitioners : Mr.K.Hariharan

For Respondents : Mr.M.Muthusamy,
Government Advocate

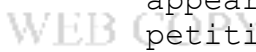
O R D E R

The prayer sought for herein is for a Writ of Mandamus directing the 2nd respondent to consider and pass orders on the petitioners' applications dated 28.12.2020 for the grant of refund or adjustment of motor vehicles tax in respect of petitioners' vehicles for the Covid 19 lockdown period, forthwith.

2. These writ petitions have been filed by the transport operators who are operating tourist vehicles on All India Tourist Vehicle Permit. If those vehicles are brought to the territory of the State of Tamil Nadu and ply the same, they have to pay the tax as per the Schedule provided under the relevant Act. According to the petitioners, they have paid the said tax for the period March 2020 to May 2020 ie., the quarter year.

3. However, it is the case of the petitioners that, during the said period due to COVID-19, there was a complete lockdown and therefore the vehicles could not be plied even for a single day or single hour. Therefore, the motor vehicle tax paid for the said quarter can be refunded by the respondent authority in case of the All India Tourist Permit Vehicles and in order to get back the tax amount paid by the petitioners, they have given a request on 28.12.2020 in all the three cases seeking for such refund. However, since the same has so far not been considered and no refund has been made, they have approached this Court with the present writ petitions.

4. Heard Mr.K.Hariharan, learned counsel appearing for the



5. Heard Mr.M.Muthusamy, learned Government Advocate appearing for the respondents, who would submit that, if the petitioners in each of the case filed a representation / application dated 28.12.2020 seeking for refund, the same would be considered by the respondents on merits and in accordance with law and a decision would be taken at the earliest possible time that may be stipulated by this Court.

7. Considering the facts and circumstances of the case, this Court is inclined to dispose of these writ petitions with the following order.

"That there shall be a direction to the respondents particularly the second respondent, who is the appropriate authority, to consider the application / representation dated 28.12.2020 submitted by the petitioners on merits and in accordance with law and pass orders thereon within a period of four weeks from the date of receipt of a copy of this order."

8. With the above direction, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS IV)

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Sub Assistant Registrar

KST

To

1. The Motor Vehicles Inspector,
Non Technical, in coming Check Post,
Hosur, Krishnagiri District.
2. The Motor Vehicles Inspector,
Non Technical, in coming Check Post,
Katpadi, Vellore District.



3. The Regional Transport Officer,
Hosur, Krishnagiri District.

4. The Regional Transport Officer,
Vellore.

5. The Transport Commissioner,
Chepauk, Chennai-5.

+1cc to Mr.K.Hariharan, Advocate, S.R.No.21240

+1cc to the Government Pleader, S.R.No.21374

W.P.Nos.7361, 7365 & 7368 of 2022

PMK (CO)
CT 05/04/2022