IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2022

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.Nos.10006 to 10008 of 2022

N.Manjunatha ... Petitioner in WP.No.10006/2022

S.Shankar ... Petitioner in WP.No.10007/2022

Srinivasa Gowda ... Petitioner in WP.No.10008/2022

Vs

1. The Motor Vehicles Inspector (NT)
   Multipurpose Check Post, Zuzuwadi,
   Hosur, Krishnagiri District.

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

... Respondents in all WPs

Prayer in WP.No.10006/2022 : Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus directing the respondents to accept the Motor Vehicle Tax for Tamil Nadu, Voluntarily tendered by the petitioner in advance for 7 days or 30 days or 90 days use in Tamil Nadu in accordance with Ninth Schedule of the Tamil Nadu Motor Vehicles Taxation Act, 1974, in respect of the petitioner's vehicle bearing Registration No.KA 51 C 3171 forthwith.

Prayer in WP.No.10007/2022 : Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus directing the respondents to accept the Motor Vehicle Tax for Tamil Nadu, Voluntarily tendered by the petitioner in advance for 7 days or 30 days or 90 days use in Tamil Nadu in accordance with Ninth Schedule of the Tamil Nadu Motor Vehicles Taxation Act, 1974, in respect of the petitioner's vehicle bearing Registration No.KA 51 A 8959 forthwith.

Prayer in WP.No.10008/2022 : Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus directing the respondents to accept the Motor Vehicle Tax for Tamil Nadu, Voluntarily tendered by the petitioner in advance for 7 days or 30 days or 90 days use in Tamil Nadu in accordance with Ninth Schedule of the Tamil Nadu Motor Vehicles Taxation Act, 1974, in respect of the petitioner's vehicle bearing Registration No.KA 51 C 7349 forthwith.

In all WPs

For Petitioners : Mr.S.Sarath Kumar
For Mr.A.Ganesan

For Respondents : Mr.M.Muthusamy
Government Advocate

COMMON ORDER

The issue raised in these writ petitions since is common, all these writ petitions were heard together with the consent of the learned counsel appearing for both sides and are disposed of by this common order.

2. The petitioners are having transport vehicles with All India Tourist Permit with Registration Nos. KA 51 C 3171 (W.P.No.10006/2022), KA 51 A 8959 (W.P.No.10007/2022) and KA 51 C 7349 (W.P.No.10008/2022) respectively.

3. Though they have the All India Permit for their vehicles, if at all these vehicles have to be plied in the territorial jurisdiction of the State of Tamil Nadu, they have to pay the tax as per the Schedule and slab fixed by the Tamil Nadu legislation with regard to Motor Vehicle Tax.

4. In this context, according to the desire of the vehicles owner, they can pay tax depending upon their time limit to ply the vehicle either for 7 days or 30 days or 90 days as the case may be.

5. However, it is the complaint of the petitioners that, when they offer to pay for 7 days, the respondent authorities insisted to make the payment of 30 days, like that, if they go for payment of 30 days, the complaint is that, the respondent necessitated to pay for 90 days.

6. Therefore, in order to pay the tax only for the desired days like 7 days or 30 days or 90 days as the case may be, when they make an offer since the same has not been accepted by the respondents, these petitioners have approached this Court by filing the present writ petitions with the respective prayers.

7. Heard Mr.S.Sarath Kumar, learned counsel appearing for the petitioners and Mr.M.Muthusamy, learned Government Advocate appearing for the respondents.

8. The issued raised in these writ petitions is no more res integra as number of such writ petitions filed already have been decided by this Court.

9. In one such case, in the matter of K.Boopal Vs. The Motor Vehicles Inspector and another dated 04.03.2022 made in W.P.No.5030 of 2022, I had an occasion to consider the similar issue, where, I passed the following order:

> "7.Insofar as the issue raised in this writ petition is concerned, it is no more res integra as number of orders on similar circumstances have been passed by this Court.
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> 8.One such order is the said case in C.Ramu Vs. The Motor Vehicles Inspector (NT) and another (cited supra), where, I have passed the following orders :
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> "12. I have considered the said rival submissions made by the learned counsel appearing for the parties and have perused the materials placed before this Court.
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> 13. As has been rightly pointed out by the learned counsel appearing for the petitioner that, the issue raised in this Writ Petition or the prayer sought for herein is no more res integra as number of judgments have been passed in this context.
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> 14. The latest judgment in the case of Mr.K.Sivaprakash referred by the learned counsel appearing for the petitioner is the latest addition, where the similar prayer has been dealt with by the learned Judge, who passed the order on 16.09.2021, where the following portion of the order can be usefully referred to hereunder:
>
> "2. This very issue has come to be discussed by a Division Bench of this Court in Pondicherry Contract Carriage Owners- Association and others V. State of Tamil Nadu and another ((2016) 4 MLJ 237). There was an amendment made to the 9 th Schedule of the Act which imposes tax on slab rates for omni buses hired on contract carriage basis wherein the levy of tax was-Per entry of the vehicle-. The validity of this amendment was challenged on the ground that such a levy would be confiscatory. This argument was accepted by the Bench, which held the use of the phrase -per entry- unconstitutional.
>
> 3. The sum and substance of the decision is that in case where licences/permits are obtained for the

period of 7/30/90 days, multiple entries of the vehicles would be permitted during the licence/permit period.

4. The Division Bench has, inter alia, in paragraph 14 relied on an earlier decision of this Court in V.Swaminathan and others V. Motor Vehicle Inspector (W.P.No.10879 of 1992 and batch dated 04.12.1992) to the effect that once a tax is paid for a particular period, it is not open to the authorities to demand tax for any part of that period additionally on the sole ground that the vehicle has gone out of State and re-entered during that very period.

5. Paragraph 9 of the decision in V.Swaminathan's case holds unambiguously that once tax has been remitted for a particular period, multiple entry of that vehicle is permitted into and out of the State of Tamil Nadu. Thus, after issuing a temporary licence for a contract carriage for a period of 7/30/90 days, it is not open to the State to levy tax on the basis that multiple entries are impermissible treating each entry as requiring a separate payment of tax.

6. The challenge to the aforesaid decision appears to have been rejected by the Supreme Court in SLP.Nos.16933 and 16935 of 2016 by order dated 07.10.2016.

7. It is brought to my notice that the aforesaid decision of the Division Bench has been taken note of by a learned single Judge of this Court who has allowed a batch of Writ Petitions seeking an identical prayer as before me in W.P.No.17658 of 2016 and batch by order dated 21.12.2020. As on date, the aforesaid order of the learned single Judge has not been challenged.

8. The argument of Mr.Prathap to the effect that the permit holders have violated the permits and conditions for permit has also been taken note of by the Division Bench in paragraph 13 referring to the decision of the Supreme Court in Hardev Motor Transport V. State of Madhya Pradesh (AIR 2007 SC 839), wherein the Supreme Court rejected the same argument stating that any violation of terms and conditions of permit should be addressed applying applicable rules and regulations for which consequences would follow. However, such violations cannot be addressed by the imposition of a tax, since tax is compensatory in nature and not punitive or confiscatory.

9. On the basis of the discussion as above, a mandamus, as sought for is issued. This writ petition is allowed. No costs. Connected Miscellaneous Petition is closed.

2.In light of the aforesaid order, this writ petition is allowed. No costs."

15. Having gone through the said judgment, I am of the view that, the prayer sought for in this Writ Petition can be considered and granted, because the petitioner also is similarly placed as that of the writ petitioner whose case was dealt with by the learned Judge in the said order referred to above.

16. Since the schedule mentioned in Ninth Schedule referred above was the Act is referring only to the period for which, if the petitioner comes forward to pay the advance tax voluntarily, the same can be accepted by the respondents and therefore, once such tax is paid even there may be a multiple entry within the period and on the basis of the trip further tax cannot be levied and this has been underlined in the said decision referred to above.

17. In that view of the matter, this Court feels that, this Writ Petition can be disposed of with the following orders:

"that there shall be a direction to the respondents to collect the tax from the petitioner who comes forward voluntarily to tender the same in advance for 7 days or 30 days or 90 days itself for use in Tamil Nadu in accordance with the Ninth Schedule of the Tami Nadu Motor Vehicles Taxation Act, 1974 in respect of his vehicle in KA 51 AG 4346."

18.With these directions, this Writ Petition is ordered accordingly. However, there shall no order as to costs."

9. In view of the said order having been passed, following which, number of orders have been passed, subsequently also, I am inclined to dispose of this writ petition in the same line, following the said judgment.

10.Accordingly, this writ petition is disposed of with the following orders:

(i) That there shall be a direction to the respondents to collect the tax from the petitioner who comes forward voluntarily to tender the same in advance for 7 days or 30 days or 90 days itself for use in Tamil Nadu in accordance with the Ninth Schedule of the Tami Nadu Motor Vehicles Taxation Act, 1974 in respect of his vehicle in KA 51C 8517.

11.With this direction, this writ petition is ordered accordingly. However, there shall be no orders as to costs."

10. In view of the said order which has been passed already

and similar orders have been passed in number of cases, this Court has no hesitation to hold that the petitioners also are entitled to get the same relief. Accordingly, there shall be an order to the following effect:

> That there shall be a direction to the respondents to collect the tax from the petitioners who come forward voluntarily to tender the same in advance for 7 days or 30 days or 90 days itself for use in Tamil Nadu in accordance with the Ninth Schedule of the Tami Nadu Motor Vehicles Taxation Act, 1974 in respect of their vehicles bearing Registration Nos. KA 51 C 3171, KA 51 A 8959 and KA 51 C 7349 respectively.

11. With this direction, all the Writ Petitions are ordered accordingly. However, there shall be no order as to costs.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

Sgl

To

1. The Motor Vehicles Inspector (NT)
   Multipurpose Check Post, Zuzuwadi,
   Hosur, Krishnagiri District.

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

+1cc to the Special Government Pleader, S.R.No.28012

W.P.Nos.10006 to 10008 of 2022

RP(CO)
SU(26/04/2022)