



W.P.(MD)Nos.12546 of 2021

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :09.11.2022

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.12546 of 2021

and

W.M.P(MD).Nos.9815 & 9817 of 2021

P.Ganesan

... Petitioner

Vs.

1.The Regional Transport Officer,
Regional Transport Office,
Madurai North,
Madurai.

2.The Regional Transport Officer,
Regional Transport Office,
Theni.

3.The Motor Vehicle Inspector Grade-I,
Unit Office, Uthamapalayam,
Theni District.

4.Kotak Mahindra Prime Ltd.,
SEV Towers II Floor,
No.1A, West Perumal Maistri Street,
Madurai.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the Impugned Order passed by the first respondent



W.P.(MD)Nos.12546 of 2021

vide his Letter No.5350/B1/2021, dated 03.02.2021 and quash the same as illegal and consequently direct the respondents No.1 to 3 to issue a fresh Registration Certificate in respect of the Petitioner's vehicle namely Audi A6 bearing temporary Registration No.TN59-TP-BK-5528 without insisting the payment of the Motor Vehicle Tax for its Non-used period (Garaged Period) under the fourth respondent and for other reliefs.

For Petitioner :Mr.J.Lawrance
For Respondents :Mr.T.Amjadkhan
Government Advocate for R1 to R3
:No appearance for R4

ORDER

This writ petition is filed challenging the impugned proceedings dated 03.02.2021, and for considering the petitioner's request vide letter dated 27.01.2021, praying for exemption or waiver from paying penalty for non-payment of tax within the time prescribed for vehicle bearing temporary registration No.TN59TPBK5528 (Audi A6 35TDI-2015 model) which was temporarily registered on 31.10.2016 by the fourth respondent.

2.The petitioner purchased a Car bearing temporary registration No.TN 59 TP BK 5528 (Audi A6 35TDI-2015 Model with Engine No.CZJ001013 and Chassis No.WAUZGF4G2GY000121) from the 4th



W.P.(MD)Nos.12546 of 2021

WEB COPY

Respondent for valid sale consideration on 24.07.2020. The said car was initially purchased by one A.G.Suresh Kumar, Nagamalai, Madurai and got temporary registration dated 31.10.2016 vide Registration No.TN 59-TP-BK-5528 on a hire purchase agreement with the 4th Respondent. It appears that the said purchaser has defaulted the payment of monthly installment and inspite of several demands by the 4th Respondent, he failed to repay the loan amount and therefore the 4th Respondent repossessed the said hire purchase vehicle, during July 2017 by invoking right of repossession on the vehicle by virtue of the hire purchase agreement. The said A.G.Suresh Kumar was also duly informed by the 4th Respondent about the repossession of the vehicle. Thereafter, the 4th Respondent has garaged the said vehicle in its yard. It is submitted that despite repeated reminders the said hirer A.G.Suresh Kumar did not make any payment. The 4th Respondent had sold the vehicle to the petitioner, vide the Vehicle Sale Bond dated 24.07.2020. It was only on the petitioner approaching the 1st Respondent for permanent registration registration of the vehicle, the petitioner was informed about Motor Vehicle Taxes Due.



W.P.(MD)Nos.12546 of 2021

WEB COPY

3. On enquiry, the petitioner was informed that the 4th Respondent, after taking repossession of the said vehicle, has garaged the said vehicle in its yard and in order to claim exemption of Motor Vehicle Tax, the 4th Respondent has duly intimated the 1st Respondent as required under Rule 255 of the Tamil Nadu Motor Vehicle Rules, 1989. The 4th Respondent had also requested the 1st Respondent to cause necessary verification and forward a report for claiming exemption from Motor Vehicle Tax. The 4th Respondent directed the petitioner to make a request to the 1st Respondent for registration of the petitioner's vehicle by exempting payment of Motor Vehicle Tax during its non-used/garaged period. The petitioner had submitted an application on 29.01.2021 to the 1st Respondent, which was rejected vide the impugned proceedings on the premise that the requirements of Rule 255 of the Tamil Nadu Motor Vehicle Rule, 1989 was not satisfied.

4. It is now, submitted by the learned counsel for the petitioner that the petitioner would approach the Regional Transport Officer, Theni, Uthamapalayam to get registration permanently. In response, it is submitted



W.P.(MD)Nos.12546 of 2021

by the learned Government Advocate for the respondents 1 to 3 that if any application is made, the same would be dealt with in accordance with law and subject to the petitioner paying the appropriate taxes and any other condition that may be required to be fulfilled, by the appropriate authority.

5.Recording the same, this writ petition stands disposed of with liberty to the petitioner to approach the Regional Transport Officer, Theni, for seeking permanent registration. The petitioner may file an application within a period of six weeks from the date of receipt of a copy of this order, if any such application is filed, the same shall be decided by the appropriate respondent in accordance with law and on merits. It is open to the petitioner also to put forth his explanation with regard to the taxes, if any, along with his application for permanent registration. The Regional Transport Officer, Theni, would put the petitioner on notice for payment of taxes or any other amount that may be due and on receipt of notice, the petitioner may submit his response within a period of two weeks thereon. It is open to the Regional Transport Officer, Theni, to impose any condition regarding the payments of taxes or any other fee in accordance with law. Thereafter, the



W.P.(MD)Nos.12546 of 2021

Regional Transport Officer, Theni, shall decide the application for grant of permanent registration, in accordance with law and on merits. No costs.

Consequently, connected miscellaneous petitions are closed.

09.11.2022

Index : Yes / No

Speaking Order : Yes / No

sbn

To

- 1.The Regional Transport Officer,
Regional Transport Office,
Madurai North,
Madurai.
- 2.The Regional Transport Officer,
Regional Transport Office,
Theni.
- 3.The Motor Vehicle Inspector Grade-I,
Unit Office, Uthamapalayam,
Theni District.
- 4.Kotak Mahindra Prime Ltd.,
SEV Towers II Floor,
No.1A, West Perumal Maistri Street,
Madurai.



WEB COPY



W.P.(MD)Nos.12546 of 2021

MOHAMMED SHAFFIQ, J.

sbn

W.P.(MD)No.12546 of 2021
and
W.M.P(MD).Nos.9815 & 9817 of 2021

09.11.2022