IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.20635 and 20636 of 2023

1.V.Murugesh . ... Petitioner in W.P.No.20635 of 2023

2.A.Balasami ... Petitioner in W.P.No.20636 of 2023

Vs.

1.The Motor Vehicles Inspector (NT)
Multipurpose Check Post, Zuzuvwadi,
Hosur, Krishnagiri District - 635 126.

2.The Motor Vehicles Inspector,
Bagalur Check Post,
Hosur, Krishnagiri District - 635 103. ... Respondents in both W.Ps.

Prayer in W.P.No.20635 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct 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 9th Schedule of the Tamil Nadu Motor Vehicles Taxation Act, 1974, in respect of the petitioner's vehicles bearing Registration No.KA-40-2502 and KA-01-B-9642 forthwith.

Prayer in W.P.No.20636 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to direct 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 9th Schedule of the Tamil Nadu Motor Vehicles Taxation Act, 1974, in respect of the petitioner's vehicles bearing Registration No.KA-52-5405 forthwith.

For Petitioners (In both W.Ps)	:	Mr.R.Srinivasalu
For Respondents (In both W.Ps)	:	Mr.M.Rajendran Additional Government Pleader

COMMON ORDER

Mr.M.Rajendran, learned Additional Government Pleader takes notice on behalf of the respondents.

2. By this common order, both the writ petitions are being disposed at the time of admission after hearing the learned counsel for the petitioners and the learned Additional Government Pleader for the respondents.

3. The learned counsel for the petitioners would submit that the respondents are forcing the petitioners to pay tax under the provisions of the Tamil Nadu Motor Vehicles Taxation Act, 1974 only for a period of 7 days,

although the requirement of the petitioners is for a period of exceeding 7 days.

4. It is submitted that as per 9th Schedule to the aforesaid Act, there are different rates prescribed and choice should be left to the contract carriages to pay necessary tax for the period of movement of contract carriages within the State of Tamil Nadu. It is further submitted that the respondents cannot force the petitioners to pay only tax for a period of not exceeding 7 days when the requirements of the petitioners is for a period exceeding 7 days.

5. The learned Additional Government Pleader for the respondents on the other hand would submit that there is no difficulty in electing to pay tax for a period beyond 7 days or beyond 30 days as per the 9th Schedule to the aforesaid Act. However, the petitioners should give a Tour Programme, Records Validity, Temporary Permit at the time of payment of tax.

6. Subject to such compliance, the tax will be calculated for the period specified in accordance with 9th Schedule to the Act.

7. I have considered the arguments advanced by the learned counsel for

the petitioners and the learned Additional Government Pleader for the respondents.

8. The issue appears to be no longer *res integra* as in W.P.Nos.10006 to 10008 of 2022 vide its order dated 22.04.2022 and in W.P.No.5030 of 2022 vide its order dated 04.03.2022, similar relief has been granted to the petitioners therein. Subsequently, the aforesaid order has also been followed by the learned Single Judge of this Court in W.P.No.8282 of 2023 vide its order dated 16.03.2023. The submission of the respondents also appears to be reasonable.

9. These Writ Petitions are disposed by directing the petitioners to comply with the requirement of producing the Tour Programme, Records Validity, Temporary Permit etc., at the time of payment of tax. No costs.

12.07.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

1.The Motor Vehicles Inspector (NT)
Multipurpose Check Post, Zuzuvwadi,
Hosur, Krishnagiri District - 635 126.

2.The Motor Vehicles Inspector,
Bagalur Check Post,
Hosur, Krishnagiri District - 635 103.

C.SARAVANAN, J.

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