

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2023

CORAM :

**The Hon'ble Mr.JUSTICE M.SUNDAR**

**W.P.No.409 of 2023**

S.Sathish Kumar  
S/o.Sarangapani  
No.512, Mariamman Koil Street  
Nangunam, Tindivanam  
Villupuram District - 604 307.

.. Petitioner

Vs.

1. Regional Transport Officer  
Regional Transport Office  
Sankari - 637 301.
2. Tata Motors Finance Solutions Limited  
Rep. by its Secretary  
Having head office at No.Unit 4B1 to 4B7  
4th Floor, Highland Corporate Centre  
Kapurbawdi Junction  
Above Big Bazar, Thane West  
Mumbai, Maharashtra,  
Having Regional Office at  
No.Celestial Point, No.45  
Damodharan Street, T.Nagar,  
Chennai, Tamil Nadu.

.. Respondent

Writ petition filed under Article 226 of the Constitution of India to  
issue a Writ of Certiorarified Mandamus, to call for the records and

quash the same No.171458 dated 22.10.2022 and direct the 1st respondent to collect the tax amount and release the vehicle bearing Reg.No.TN 18 AY 0668 seized on 22.10.2022.

For Petitioner : Mr.S.Seenuvasan  
For Respondents : Mr.R.Neethi Perumal  
Government Advocate for R1  
\*\*\*\*\*

### **ORDER**

In the captioned main writ petition, Mr.S.Seenuvasan, learned counsel on record for writ petitioner is before this Court.

2. Learned counsel submits that the writ petitioner had purchased a 'cargo truck bearing registration No.TN 18 AY 0668 (registered on the file of Regional Transport Office, Gummidipoondi, Tiruvallur District)' [hereinafter 'said truck' for the sake of convenience and clarity] by availing financial assistance from the 'second respondent' [hereinafter 'finance company' for the sake of brevity].

3. Learned counsel submits that the finance company had initiated arbitral proceedings alleging delay / default in repayment of 'EMIs' ['Equated Monthly Instalments'] and an interim award has been made by

Arbital Tribunal but it is not necessary to go into the same as this is not the subject matter of the captioned writ petition. Suffice to say that the original 'Registration Certificate' [hereinafter 'RC Book' for the sake of brevity] has been retained by finance company. When things stood as above, said truck was used for transportation (to be noted, the writ petitioner himself was at the wheel i.e., driving said truck), on 22.10.2022 said truck was intercepted by Regional Transport Authorities at 1.30 a.m. near Mettupatti Toll Plaza and said truck was detained for non-payment of road tax. Learned counsel submits that writ petitioner has only one truck and he is eking out a livelihood by plying said truck for transportation purpose.

4. Mr.Neethiperumal, learned Government Advocate who accepted notice on behalf of first respondent submits that Motor Vehicle Tax for said truck is payable on quarterly basis and that there are dues for three quarters (including current quarter) or in other words, the road tax is due from 01.07.2022.

5. On instructions from the jurisdictional officer, who is present in Court, learned State counsel submits that quarterly road tax is Rs.4,300/- for said truck. Learned State counsel also submits that owing to contravention of Section 207 of Motor Vehicles Act, 1988 and Section 18A of Tamil Nadu Motor Vehicles Taxation Act, 1974 (Act 13 of 1974), it is necessary that the writ petitioner pays a penalty of 50% of tax dues. This means that the total tax due is Rs.12,900/- and 50% of the same is Rs.6,450/-. To put it differently, if the writ petitioner pays a total sum of Rs.19,350/-, the said truck can be released but learned State counsel points out that the original RC book is required. The original RC book has been detained by the finance company as already alluded to supra in this order.

6. Owing to the peculiar facts and circumstances of the case on hand, particularly owing to the fact that the writ petitioner has only one truck and being a matter of his livelihood, treating the captioned matter as a one-off case, making it clear that this will not serve as a precedent,

this writ Court deems it appropriate to direct the first respondent to release the said truck (which is now detained along with consignment in Salem Regional Transport Office from 22.10.2022) forthwith on production of receipt of payment of Rs.19,350/- {to be noted, receipt from jurisdictional Regional Transport Office namely, Regional Transport Office, Redhills, Tiruvallur District}. The writ petitioner shall execute a notarized affidavit of undertaking stating that he will produce the original RC book to the first respondent as expeditiously as possible after sorting out his issues with the second respondent finance company but in any event, within eight weeks from today i.e., on or before 06.03.2023.

7. It is made clear that none of the rights and contentions of the finance company have been dealt with in the case on hand and therefore, the presence of finance company (second respondent) is not necessary for disposal of the captioned writ petition. As regards the arbitral proceedings between the writ petitioner and finance company, all the rights and contentions of both sides are fully preserved to be canvassed in appropriate Fora / Courts.

**M.SUNDAR, J.,**

mk

8. Captioned Writ Petition is disposed of with the aforementioned directives to the first respondent. There shall be no order as to costs.

09.01.2023

Index: Yes/No

Speaking / Non-speaking order

Neutral Citation : Yes / No

mk

To

1. The Regional Transport Officer  
Regional Transport Office  
Sankari - 637 301.

**W.P.No.409 of 2023**