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*REV.APPL.No.91 of 2011
against WA.No.134 of 2009*

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.07.2024

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THE HONOURABLE Mr.JUSTICE **S.M.SUBRAMANIAM**

AND

THE HONOURABLE Mr.JUSTICE **C.KUMARAPPAN**

REV.APPL.No.91 of 2011

against

WA.No.134 of 2009

The Pentecostal Mission
A Religious & Charitable Institution
Registered under the Societies Registration Act,
Having its Registered Office at Roja Street,
S.V.Nagar Post, Irumbuliyur,
Chennai-600 063
Rep. by its Paster R.John Thomas.

... Petitioner

Vs.

1. Union of India,
Rep. by Secretary to Government,
Ministry of Shipping, Road Transport & Highways,
Department of Road Transport & Highways,
Transport Bhavan,
No.1, Parliament Street,
New Delhi-110 001.
2. State of Tamil Nadu,
Rep. by Secretary to Government,
Transport Department,
Fort St. George,



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Chennai-600 009.

3. The Regional Transport Officer,
(Central), Ayanavaram, Chennai.
4. The Regional Transport Officer,
Meenambakkam, Alandur,
Chennai-600 016.
5. The Motor Vehicle Inspector Unit Office,
Tambaram, Chennai-600 045.
6. Assistant Registering Authority,
Transport Department,
Sivakasi, Vridhachalam District.
7. Regional Transport Officer-North
200 Feet Road, Annai Valaaham,
Kolathur, Chennai-99.

... Respondents

Review Application filed under Order 47 Rule 1 r/w Section 114 of CPC,
praying to review the order dated 24.01.2011 in WA.No.134 of 2009 to the
effect that the impugned Notification dated 05.11.2004 bearing Ref.SO 1248[e]
is void ab initio and non-est.

For Petitioner : Mr.K.Prem Kumar

For Respondents : Mr.T.Chezhiyan
AGP for R2 to R7
R1-No Appearance

ORDER

[Order of the Court was delivered by **S.M.SUBRAMANIAM, J.**]

The exemption from payment of tax, if any permissible under law is to be
claimed by way of an application by the petitioner. The Writ Appeal order



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sought to be reviewed in the present Review Petition was taken up before the Hon'ble Supreme Court of India in Special Leave to Appeal (Civil) No.8501 of 2011. The Apex Court disposed of the SLP on 08.04.2011 by granting liberty to the petitioner to raise the issue before the High Court by filing a Review Petition. Though the Review Petition was filed in the year 2011, it is taken up for hearing now after a lapse of 13 years. If at all the petitioner is eligible to avail any tax benefit under law, then they are at liberty to approach the competent Authority in the manner known to law. However, we are not inclined to entertain the Review Application.

2. Accordingly, the Review Petition stands disposed of. No costs.

[S.M.S., J.] [C.K., J.]
22.07.2024

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Index : Yes

Speaking order : Yes/No

Neutral Citation : Yes/No



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S.M.SUBRAMANIAM, J.
and
C.KUMARAPPAN, J.

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To

1. The Secretary to Government,
Union of India,
Ministry of Shipping, Road Transport & Highways,
Department of Road Transport & Highways,
Transport Bhavan, No.1, Parliament Street,
New Delhi-110 001.
2. The Secretary to Government,
State of Tamil Nadu,
Transport Department,
Fort St. George, Chennai-600 009.
3. The Regional Transport Officer,
(Central), Ayanavaram, Chennai.
4. The Regional Transport Officer,
Meenambakkam, Alandur,
Chennai-600 016.
5. The Motor Vehicle Inspector Unit Office,
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