



W.P.No.5271 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 04.03.2024

CORAM

THE HONOURABLE MR.JUSTICE SETHILKUMAR RAMAMOORTHY

W.P.No.5271 of 2024
and W.M.P.No.5790 of 2024

D.Palani

... Petitioner

-VS-

1.The State of Tamil Nadu

Rep. by its Principal Secretary to Government, Home (Tr.I)
Department, Secretariat,
Chennai 600 009.

2.The Transport Commissioner,

Ezhilagam Chepauk,
Chennai 600 005.

3.The Regional Transport Officer,

Regional Transport Office,
Chennai South, Thiruvannamipur,
Chennai 600 041.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of

India, pleased to issue a Writ of Mandamus, directing the respondents to accept the quarterly tax payment in respect of the petitioner vehicle bearing registration No. TN 02 AU 3925, pending framing / amendment of Rules and publication and consequently forbear the respondents from insisting upon payment of lifetime tax for the petitioner vehicle pursuant to the Tamil Nadu Motor Vehicles Taxation (Amendment Act), 1974 (Act No.30 of 2023), pending framing / amendment of Rules in regard to the same.

For Petitioner : Mr.S.P.Harikrishnan

For Respondents : Mr.P.Balathandayutham, Spl. GP

ORDER

The petitioner states that he is a driver providing taxi services. In relation to his business, he purchased a Toyota Innova vehicle in



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the year 2012. Upon the amendment of the Tamil Nadu Motor Vehicle Taxation Act, 1974, the petitioner submits that he has been called upon to pay life time tax. He submits that he is ready and willing to pay quarterly tax since life time tax is grossly disproportional to the current value of the vehicle.

2. The petitioner had previously approached this Court by filing W.P.No.2891 of 2024 and the said writ petition was dismissed as withdrawn by granting leave to the petitioner to re-apply after submitting a representation to the authority. In terms thereof, the petitioner submitted a representation dated 09.02.2024, but such representation was returned without taking the same into consideration.

3. Learned counsel for the petitioner submits that the respondents may be directed to consider the representation especially in view of the fact that rules have not been framed as on date to



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implement the amendment to the Tamil Nadu Motor Vehicle Taxation Act, 1974. Pending implementation of rules, he submits that quarterly tax may be accepted from the petitioner.

4. Mr.P.Balathandayutham, learned Special Government Pleader, accepts notice for the respondents. He submits that it is unclear as to whether the petitioner submitted representation dated 09.02.2024 since such representation is not referred to in the communication placed on record by the petitioner.

5. A positive mandamus cannot be issued especially in view of the fact that details relating to the amounts due and payable by the petitioner are not on record. However, the third respondent may be directed to consider and dispose of the petitioner's representation within a reasonable time.



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6. In these circumstances, this writ petition is disposed of by directing the third respondent to consider the petitioner's representation dated 09.02.2024 and dispose of the same by a reasoned order within a maximum period of *four weeks* from the date of receipt of a copy of this order. The petitioner is permitted to serve another copy of the representation dated 09.02.2024 to the third respondent for the above purpose.

7. W.P.No.5271 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.No.5790 of 2024 is closed.

04.03.2024
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Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No



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To

- 1.The State of Tamil Nadu
Rep. by its Principal Secretary to Government, Home (Tr.I)
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SENTHILKUMAR RAMAMOORTHY,J

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W.P.No.5271 of 2024
and W.M.P.No.5290 of 2024

04.03.2024
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