



W.P.No.25554 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2024

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25554 of 2022

T.Sivanraj

... Petitioner

Vs.

1.The State Transport Authority,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Regional Transport Officer,
Meenambakkam,
Chennai – 600 016.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the respondents herein to adjust the quarter tax which would paid by the petitioner on 29.12.2021 & 06.01.2022 respectively for the period i.e., 01.10.2021 to 31.12.2021 & 01.01.2022 to 31.03.2022, in respect of petitioner's Omni Bus bearing Registration No.TN-22-DU-0155 to ply on all roads of entire Tamil Nadu forth with petitioner's representation dated 04.08.2022.

For Petitioner : Mr.T.Padmanabhan



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For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

The petitioner claims that petitioner's Omni Bus bearing Registration No.TN-22-DU-0155 was impounded by the Inspector Grade – I, Tuticorin at his office on 02.11.2021 with irregularities vide Check Report No.A1826265 dated 02.11.2011 and the vehicle was released on 07.02.2012.

2. It is the case of the petitioner is that the petitioner has paid tax for the aforesaid vehicle for the quarter ending on 31.12.2021 and 31.03.2022 and that the vehicle was not in use from 02.11.2021 to 07.02.2022. Hence, the petitioner has sent a representation dated 04.08.2022 requesting the respondents to adjust the tax for the period when the vehicle was not in use.

3. The learned counsel for the petitioner has placed reliance on the decision of the Court in the context of similar assessee who was not



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issued with permit in W.P.No.14498 of 2022 vide order dated 29.08.2022.

4. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents, Court is inclined to disposed of this writ petition by directing the first respondent to consider the representation of the petitioner dated 04.08.2022 and disposed on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order.

5. This Writ Petition stands disposed of with the above observations. No costs.

05.12.2024

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

- 1.The State Transport Authority,
Ezhilagam, Chepauk,
Chennai – 600 005.
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C.SARAVANAN, J.

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