BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.7045 of 2024
and
W.M.P.(MD)No.6529 of 2024

M.Ramanathan ... Petitioner

Vs.

1.The State of Tamil Nadu,
Rep. by its Principal Secretary to Government,
Home (Transport-I) Department,
Secretariat,
Chennai - 600 009.

2.The State Transport Commissioner,
State Transport Authority,
Ezhilagam, Chepauk,
Chennai.

3.The Joint Transport Commissioner,
Joint Transport Commissioner Office,
Mattuthavani,
Madurai.

4.The Regional Transport Officer,
Regional Transport Office,
Madurai South,
Madurai.

5.The Regional Transport Officer,
Regional Transport Office,
Madurai North,
Madurai. ... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Mandamus, forbearing the respondents and their officials from insisting upon payment of Lifetime Tax in respect of the vehicles of the petitioner's Association, pursuant to the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974, vide Act No.30 of 2023, dated 06.11.2023, pending framing/amendment of Rules in regard to the same and publications of details of implementation and modalities.

For Petitioner : Mr.A.Prabhu Raj

For Respondents : Mr.S.P.Maharajan
Special Government Pleader

ORDER

This Writ Petition has been filed for issuance of a Writ of Mandamus, forbearing the respondents and their officials from insisting upon payment of Lifetime Tax in respect of the vehicles of the petitioner's Association, pursuant to the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1974, vide Act No.30 of 2023, dated 06.11.2023, pending framing/amendment of Rules in regard to the same and publications of details of implementation and modalities.

2. Although the petitioner has partly complied with the requirement of the amendment, it is the case of the petitioner that he is being subjected to unnecessary harassment, as purposely lifetime tax has been demanded for new vehicles as also the old vehicles.

3. It is submitted that in some cases, tax has been collected for ten years. However, still the vehicles' owners are being asked to pay lifetime tax as per the amendment to the said Act. It is, therefore, submitted that the petitioner is entitled for the relief sought for.

4. The present Writ Petition in it's present form cannot be admitted, as the petitioner has to challenge the substratum *i.e.*, the amendment to the Tamil Nadu Motor Vehicles Taxation Act, 1974, vide Act 30 of 2023. Without challenging the amendment to the provisions of the Tamil Nadu Motor Vehicles Taxation Act, 1974, vide Act 30 of 2023, the prayer of the petitioner cannot be entertained. Therefore, this Writ Petition is dismissed with liberty to the petitioner to file suitable Writ Petition challenging the *vires* of the amendment in Act No.30 of 2023, amending the provisions of the Tamil Nadu Motor Vehicles Taxation Act, 1974. No costs. Consequently, connected Miscellaneous Petition is closed.

08.04.2024

Index : Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
smn2

To

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4.The Regional Transport Officer,
Regional Transport Office,
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Madurai.

5.The Regional Transport Officer,
Regional Transport Office,
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Madurai.

C.SARAVANAN, J.

smn2

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