



W.P.(MD) No.14842 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.14842 of 2024

T.Manjula.

... Petitioner

Vs.

1.The Transport Commissioner,
Chepauk,
Chennai.

2.The Deputy Transport Commissioner,
Madurai Region,
Madurai.

3.The Regional Transport Officer,
Madurai North,
Madurai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the respondents 1 to 3 to refund life time tax amount of Rs.76,200/- to the petitioner's vehicle bearing registration No.TN 59 CK 9677 based on the petitioner's representation dated 16.11.2023.



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For petitioner : Mr.D.Saranya
For respondents : Mr.S.P.Maharajan
Special Government Pleader

ORDER

Heard learned counsel for the petitioner and learned Special Government Pleader for the respondents.

2. This Writ Petition has been filed for the relief of directing the respondents to refund life time tax amount of Rs.76,200/- to the petitioner's vehicle bearing registration No.TN 59 CK 9677 based on the petitioner's representation dated 16.11.2023.

3. At the time of admission, the learned Special Government Pleader for the respondents has produced a copy of the proceedings of the third respondent/Regional Transport Officer, Madurai (North), dated 21.06.2024, wherein, it has been stated that after deducting usage charges, the total amount of Rs.71,544/- will be refunded. The copy of the said order is reproduced below:



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Proceedings of the Regional Transport Officer, Madurai(North)
Present: Tmt.R.Chitra

R.No:65321 /B4/2024

dt: 06.2024

Sub:	Motor Vehicle – Refund of Tax – LMV Motor Car – TN59CK9677 – life Time Tax Paid – Met with Accident – Vehicle total Damaged – Refund of Tax for the Non use of the vehicle as applicable under rule 11.A of Tamil Nadu Motor Vehicle Taxation Rule – 1974 – Refund of proportionate Life tax of Rs.71544/- - Sanctioned – order issued- regarding.
Ref:	1.Application received from Tmt. Manjula, No:121 North side (A Zone) 7 th Street, SR Jankit Nagar, Kadakkinaru, Madurai - 625107
	2.This office letter even No dt:22-12-2023, 23-01-2024 822-03-2024 (Addressed to Pay and Accounts Office, (East) Chennai)
	3.Pay and Accounts Office, Chennai – 600 008 Lr.No:PAO(L)R.No.468227/2024/InPut-1 dt: 26.04.2024 (Addressed to Pay and Accounts Office, (East) Chennai)
	4.RC Cancelled vide this office letter in R.No:35363/B4/2023 dt: 09-10-2023

ORDER:-

The LMV Car bearing Reg.No.TN59CK9677 registered in the name of Tmt.Manjula, No:121 North side (A Zone) 7th Street, SR Jankit Nagar, Kadakkinaru, Madurai - 625107 On 31-08-2021 at Regional Transport Office, Madurai(North) was met with an accident on 26-07-2022 and incapable of put on public road. As such the registration certificate of the above said vehicle was cancelled U/s 55(1) of the Motor Vehicle Act 1988 in the preceding 2nd cited.

2. Consequent on that the registered owner of the above said LMV Car TN59CK9677 has applied for refund of proportionate life time tax already paid by him through F- Payment Rs.76200/- (Rupees Seventy Six Thousand and Two Hundred only) including fees and other Charges. On 30.08.2021

In View of the above, the registered owner of the car TN59CK9677 entitled for refund of proportionate amount of life tax as follows:

1.	Registration No of Vehicle	: TN59CK9677
2.	Date of Registration	: 31.08-2021
3.	Date of Accident	: 26-07-2022
4.	Period of usage of vehicle	: 10 Months 26 days.
5.	The Amount of Proportionate of Life Time Tax eligible for refund as per Rule 11.A of Tamil Nadu Motor Vehicle Taxation Rule 1974 read with Sec.13(1) of Tamil Nadu Motor Vehicle Act 1974	: Rs.76200 - Rs.4656 = Rs.71544/- (Rupees Seventy One Thousand and Five Hundred Forty Four only)



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Hence, in exercise of powers conferred on me as per Sec 13(1) of Tamil Nadu Motor Vehicle Taxation Act 1974 The Regional Transport Officer Madurai(North) do hereby sanctioned refund of proportionate Life Time Tax of Rs.71544/- (Rupees Seventy One Thousand and Five Hundred Forty Four only) in respect of LMV Car TN59CK9677 belongs to Tmt.Manjula, No:121 North side (A Zone) 7th Street, SR Jankit Nagar, Kadakkinaru, Madurai - 625107

The above said amount of Rs.71544/- was included in the amount of Rs.76200/- (o/o.Rs.78700/-) as per the certificate of credit issued by the Pay and Accounts officer, Chennai(East), Egmore, Chennai - 18

The Expenditure is debatable under following head of Account.

*0041-00 TAXES on VEHICLES -102 Receipts the
State Motor Vehicle Taxation Act AA Receipts
under the Tamil Nadu Motor Vehicle Taxation Act 1974
D.P.CODE 0041-00-102-AA-2145*

1.	0041-00-102-AF-2145	Rs.1500.00/-
2.	0041-00-102 AA-2145	Rs.76200.00/-
3.	0041-00-101-AA-2145	Rs.800.00/-
4.	0041-00-800-A11-2180	Rs.200.00/-
		Total - Rs.78700/-

1. Certificate that Necessary entries are made in this office "B" register and other connected Records.
2. Certified that the amount was not claimed and paid before.

Regional Transport Officer(I/C),
Madurai (North)

To:(BY RPAID)

The Applicant

copy the Pay and Accounts Officer, Madurai.

copy to Accountant (In duplicate) along with certificate of credit in signature for bill

copy submitted to the Transport commissioner and Road Safety commissioner, Chepauk, Chennai -5 for in information.

copy submitted to the Joint Transport Commissioner, Madurai -7 for in information.



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4. In view of the same, the respondents are directed to refund the aforesaid amount to the petitioner within 10 days from the date of receipt of a copy of this order.

This Writ Petition is allowed, with above direction. No costs.

Index : Yes / No
Internet : Yes / No
apd

05.07.2024

To

1.The Transport Commissioner,
Chepauk,
Chennai.

2.The Deputy Transport Commissioner,
Madurai Region,
Madurai.

3.The Regional Transport Officer,
Madurai North,
Madurai.



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C.SARAVANAN, J.

apd

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