



CRP(MD).No.2468 of 2022

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.11.2024

CORAM

THE HONOURABLE MRS JUSTICE K. GOVINDARAJAN THILAKAVADI

C.R.P(MD)No.2468 of 2022 and
CMP(MD).Nos.12088 and 12089 of 2022

V.Muhilvannan

: Petitioner / Plaintiff

Vs.

1.The Transport Commissioner,
Office of the Transport Commissioner,
Chepauk,
Chennai – 600 005

2.The Regional Transport Officer,
Madurai South,
Madurai.

3.The Motor Vehicle Inspector Grade -I,
Office of the Regional Transport Officer,
Madurai North,
Madurai.

: Respondents / Respondents

PRAYER: Civil Revision Petition is filed under Article 227 of the Constitution of India against the order, dated 24.11.2022 made in MVRP.No.1 of 2022 on the file of the Tamil Nadu State Transport Appellate Tribunal, Chennai and confirming the order passed by the 1st respondent in Lr.No.29327 / A1/ 2022, dated 29.07.2022.



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For Petitioner : Mr.A.C.Asaithambi
For respondents : Mr.B. Saravanan
Additional Government Pleader

ORDER

This Civil Revision Petition has been filed against the order, dated 24.11.2022 made in MVRP.No.1 of 2022 on the file of the Tamil Nadu State Transport Appellate Tribunal, Chennai and confirming the order passed by the 1st respondent in Lr.No.29327 / A1/ 2022, dated 29.07.2022.

2. The petitioner herein applied for grant of special permit in respect of contract carriage Omni Bus bearing Regn.No.TN66B 4477 for the period from 23.07.2022 to 25.07.2022. But, the respondent Authority rejected the request of the petitioner. Aggrieved over the same, the petitioner preferred a revision in MVRP.No.1 of 2022 before the Tamil Nadu State Transport Appellate Tribunal, Chennai. The said Transport Appellate Tribunal, by order dated 24.11.2022 dismissed the said petition. Aggrieved over the same, the present Civil Revision Petition has been filed.



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3. According to the revision petitioner, this revision petitioner is not liable to pay Tax from 01.10.2021 to 30.04.2022. Pending Civil Revision Petition, this Court by its order, dated 03.09.2024 in batch of Writ Petitions in W.P.Nos.34120 of 2023 etc., batch held that the petitioners' vehicles were not plied on the public road from 01.10.2021 to 06.01.2023. Therefore, the petitioners are not liable to pay tax when their vehicles were not used or put on road. The said order passed by this Court is applicable to the revision petitioner herein also. Hence, the petitioner is not liable to pay Tax from 01.10.2021 to 31.12.2022.

4. Accordingly, this Civil Revision Petition is disposed of . No costs. Consequently, the connected Miscellaneous Petitions are closed.

26.11.2024

Index : Yes / No
Internet : Yes/ No
trp



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K. GOVINDARAJAN THILAKAVADI, J.,

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