BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.02.2024

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

CONT.P(MD)No.2593 of 2023
in
W.P.(MD)No.20270 of 2023

Dr.J.Lalitha Jambunathan ... Petitioner/Petitioner

vs..

Mr.Murugan ... Contemnor/2nd Respondent

PRAYER: Petition filed under Section 11 of the Contempt of Court Act, 1971, to initiate Contempt proceedings against the Contemnor/Respondent No. 2/Respondent No.2 and punish him for the willful disobedience of the order of the Hon'ble High Court in W.P.(MD)No.20270 of 2023 and W.M.P.(MD)No. 16725 of 2023, dated 21.08.2023 under the Contempt of Courts Act.

For Petitioner : A.C.Asaithambi

For Respondent : Mr.R.Baskaran
Additional Advocate General
Assisted by
M/S.S.Jeya Priya

Additional Government Pleader

O R D E R

This writ petition is filed alleging disobedience by the Contemnor / Respondent. This Court had directed the Contemnor / Respondent to receive tax vide order dated 21.08.2023 passed in miscellaneous petition. The said order is passed based on an order passed in W.P.(MD)No.34120 of 2022 dated 22.12.2022.

2.The Contemnor Respondent was specifically directed to receive the tax every quarter from 01.09.2023 onwards. The Respondent had received the tax for one quarter period and subsequently declined to receive the tax for the next quarter period. Hence, the Petitioner had filed this Contempt Petition.

3.The learned Additional Advocate General, submitted that the demand was raised for the period from 01.01.2021 to 31.08.2023, but the Petitioner had not paid the same. Therefore, as per the rule, they cannot receive the subsequent tax for the next quarter period. The said contention cannot be accepted, since the said issue is pending for adjudication in W.P.(MD)No.34120 of 2022. But the respondents submitted that the said writ petition was filed by Omni Bus Association and the interim order would apply only for Omni buses only. However, the petitioner submitted that even though the Petitioner's Bus is not an Omni bus, but the relief of waiver of tax would apply to all the operators. When the issue of wavier of tax is pending, the respondents cannot demand tax for the entire period.

4.This Court is of the considered opinion that the Government is at liberty to grant the relief of waiver the tax either for the Omni Buses or for Stage Carriage or for both Omni buses and Stage Carriage. But when the issue of wavier of tax is pending adjudication, then the respondents cannot demand tax for the period from 01.01.2021 to 31.08.2023.

5.Hence the Respondent is directed to receive tax for the subsequent quarter periods, until the disposal of the writ petition. After receiving tax, the Petitioner's vehicle shall be sent for F.C. and F.C. may be issued as per law. As far as tax for the period from 01.01.2021 to 31.08.2023 is concerned, the same shall be considered after the issue is decided in the above stated writ petitions.

6.With the above said direction, this Contempt Petition is closed. No costs.

07.02.2024

Index : Yes / No
Internet : Yes
jbr

Note:
In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate/litigant concerned.

To
1. Mr.Muniyanathan, I.A.S.,
The Director of Adi-Dravidar Welfare,
Elizhagam,
Chepauk, Chennai – 600 005.

2. Mr.P.Anbazhagan,
The District Adi-Dravidar and Tribal Welfare Officer,
Collectorate,
Trichy District,
Trichy

S.SRIMATHY, J

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Order made in
CONT.P(MD)No.2593 of 2023

07.02.2024