IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :28.03.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.10824 and 10828 of 2025
and
WMP.Nos.12197 and 12200 of 2025

R.Nimrode ... Petitioner in both W.P.'s

Vs.

Registering Authority cum-
Regional Transport Officer,
Ambattur,
Chennai. ... Respondent in both W.P.'s

Prayer

Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus to direct the respondent herein to assign new registration mark to the petitioners vehicle bearing registration numbers KL-17-P-9737 and KL-17-P-9721 by collecting annual tax of Rs.15,000/-, without insisting upon the payment of lifetime tax, forthwith.

For Petitioner (in both W.P.'s)	:	Mr.K.Hariharan
For Respondents (in both W.P.'s)	:	Mr.P.Balathandayutham Special Government Pleader

COMMON ORDER

Since the issue involved and relief sought for in these writ petitions are one and the same,they are taken up together and disposed of by a common order.

2. These Writ Petitions have been filed seeking direction to the respondents herein to assign new registration mark to the petitioners vehicle bearing registration numbers KL-17-P-9737 and KL-17-P-9721 by collecting annual tax of Rs.15,000/-, without insisting upon the payment of lifetime tax, forthwith..

2. Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent and perused the materials available on record.

3. The learned counsel for the petitioner would submit that the petitioner is a civil and road contractor. In the month of February 2025, the petitioner purchased the aforesaid second hand construction equipment vehicles in Kerala State bearing registration numbers KL-17-P-9737 and KL-17-P-9721. When the petitioner applied for assignment of new registration mark to the said vehicles before the respondent under Section 47 of the Motor Vehicles Act 1988, r/w Rule 54 of CMV Rules, the respondent has given a computer generated slip to the petitioner to pay a sum of Rs.1,48,092/- as motor vehicle lifetime tax to Tamil Nadu State at the rate specified in the Tenth Schedule apart from other fees, without giving option to pay annual tax. Further, he would submit that as per Section 4(1)(d) of the Tamil Nadu Motor Vehicle taxation Act, 1974 option is given to the construction equipment vehicle owner to pay annual tax of Rs.15,000/- or opt to pay lifetime tax at the rate specified in Tenth Schedule of the Tamil Nadu Motor Vehicles Taxation Act, 1974. But the respondent failed to follow the aforesaid provision and insisted the petitioner to pay the lifetime tax. Therefore, the petitioners have come forward with these writ petitions seeking for the aforesaid relief.

4. The learned Special Government Pleader appearing for the respondent would submit that if the petitioner is inclined to pay the entire annual tax and if any representation is made by the petitioner in this regard, the same will be considered by the respondent.

5. Heard both sides. Perused the records.

6. Considering the submission made by both the parties, this Court directs the petitioner to submit a representation to the respondent, stating that he is inclined to pay the entire annual tax and on such representation being made, the respondent is directed to dispose of the same within a period of two weeks from the date of receipt of the representation.

7. With the above said direction, these Writ Petitions are disposed of. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

28.03.2025

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Index : yes/no
Neutral Citation : yes/no

To

Registering Authority cum-
Regional Transport Officer,
Ambattur,
Chennai.

Krishnan Ramasamy,J.,

arr

W.P.Nos.10824 and 10828 of 2025

28.03.2025