IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 07.04.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No. 12297 of 2025
and
W.M.P.No.13880 of 2025

R.Nimrode ...Petitioner

Vs.

The Registering Authority cum
Regional Transport Officer,
Ambattur, Chennai. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the respondent herein to assign new registration mark to the petitioner's vehicle bearing registration Number KL-17-P-9727 by collecting annual tax of Rs.15,000/- without insisting upon payment of lifetime tax forthwith.

For Petitioner : Mr.K.Hariharan

For Respondent : Mr.P.Balathandayutham
Special Government Pleader (T)

Order

Heard Mr.K.Hariharan learned counsel appearing for the petitioner and Mr.P.Balathandayutham, learned Special Government Pleader (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The prayer in the Petition is for issuance of a Writ, in the nature of mandamus directing the respondent herein to assign new registration mark to the petitioner's vehicle bearing registration Number KL-17-P-9727 by collecting annual tax of Rs.15,000/- without insisting upon payment of lifetime tax forthwith.

3. The learned counsel appearing for the petitioner would submit that the petitioner has purchased a vehicle in the State of Kerala; that at the time of purchase, the seller of the vehicle has already paid the life time tax in the State of Kerala; that thereafter, the petitioner intends to ply the vehicle in the State of Tamil Nadu and accordingly, he made an application on 12.02.2025 for assigning new registration mark to the vehicle, but the respondent issued a computer generated slip insisting on the petitioner to pay lifetime tax onceagain.

3.1 It is the main contention of the learned counsel for the petitioner that in terms of Section 4 of the Tamil Nadu Motor Vehicles Taxation Act, 1974, the owner of the vehicle is given an option either to pay annual tax or lifetime tax for the purpose of assignment of new registration mark to the vehicle, and in the present case, the petitioner is prepared to pay annual tax, however, since the respondent is insisting on the petitioner to pay the lifetime tax, the petitioner has approached this Court by way of present Writ Petition seeking for the aforesaid relief.

4. The learned Special Government Pleader for the respondent fairly submits that in the event, any independent application is made for payment of annual tax along with application for assigning new registration mark, the same would be considered in accordance with law and the petitioner's vehicle would be assigned new registration number.

5. In response, the learned counsel for the petitioner would submit that the petitioner would file appropriate application for payment of the annual tax along with application for assignment of new registration mark.

6. I have given due considerations to the submissions made on either side and perused the materials available on record.

7. The petitioner has purchased a second hand vehicle, viz., Construction Equipment in the month of February, 2025, which was registered in the State of Kerala, bearing Registration Number KL-17-P-9727. The petitioner with an intention to ply the vehicle in the State of Tamil Nadu, on 12.02.2025, applied for assignment of new registration mark to the said vehicle before the respondent under Section 47 of the Motor Vehicles Act, 1988. The respondent, on receipt of such application, has given the petitioner a computer generated slip, demanding the petitioner to pay a sum of Rs.4,76,351/- as lifetime tax to the State of Tamil Nadu.

8. Thus, the grievance of the petitioner is that when provisions of Section 4 of the Tamil Nadu Motor Vehicles Taxation Act gives an option to the vehicle owner (petitioner in this case) either to pay annual tax or lifetime tax, it is not fair on the part of the respondent to insist on the petitioner to pay lifetime tax, which is a one time measure and convenient for the respondent instead of collecting tax for every year. Thus, this Court, taking into considerations of the submissions of the learned Special Government Pleader for the respondent, that, in the event, any separate application is moved by the petitioner for payment of annual tax along with application for assignment of new registration number, the same would be considered, is inclined to pass/issue the following orders/directions:-

i) The petitioner is directed to file independent application towards payment of annual tax in addition to the application for assignment of new registration mark to the respondent within a period of three weeks from the date of receipt of a copy of this order.

ii) As and when, such applications are filed by the petitioner, the respondent is directed to consider the same and act in accordance with law by providing a new registration number to the petitioner's vehicle within a period of one week from the date of receipt of such application.

9. With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

07.04.2025

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Index : yes/no
Neutral Citation : yes/no

To

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

Krishnan Ramasamy,J.,

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