IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.06.2025

CORAM :

THE HONOURABLE MRS. JUSTICE N.MALA

W.P.No.14507 of 2025

A.Arumuga Perumal .. Petitioner

vs

State Transport Authority
Guindy
Chennai – 32. … Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the respondent herein to grant the renewal of petitioners contract carriage omni bus permit for a further period of 5 years from 08.04.2025 to 07.04.2030 in respect of vehicle number TN45-AK-4858 by considering the renewal of permit application dated 21.03.2025 forthwith.

For Petitioner : Mr.K.Hariharan
For Respondent : Mr.N.Naveen Kumar, GA

ORDER

This writ petition has been filed to direct the respondent herein to grant the renewal of petitioner contract carriage omni bus permit for a further period of 5 years from 08.04.2025 to 07.04.2030 in respect of vehicle number TN45-AK-4858 by considering the renewal of permit application dated 21.03.2025 forthwith.

2. The petitioner is an omni bus operator having contract carriage permit in respect of vehicle number TN45-AK-4858, the permit of the vehicle was valid upto 07.04.2025. The petitioner applied for renewal permit on 21.03.2025 for a further period of 5 years from 2005 to 2030. The respondent received the said application, but till date not renewed the permit. The vehicle of the petitioner is lying idle and paying the monthly dues without operating the bus. Hence, the petitioner filed the present writ petition.

3. The learned Government Advocate appearing for the respondent would submit that the petitioner's representation dated 21.03.2025 for renewal permit of the vehicle will be considered on merits and in accordance with law within the time frame stipulated by this Court.

4. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and perused the materials available on record.

5. The learned counsel for the petitioner placed reliance on the order passed by

this Court in WP.No.34120 of 2022 etc batch dated 03.09.2024. The relevant paragraphs are extracted hereunder :-

"14. Admittedly, they have not plied their vehicles from the period 01.10.2021 to 31.12.2022. Therefore, there is no question of escaping from the payment of tax by the petitioners. Further, the provisions under Section 3 of the Tamil Nadu Motor Vehicles Taxation Act casts duty to pay tax only in respect of the vehicles used or kept for use in the State of Tamil Nadu. But, during the period for which the tax was demanded, the petitioners- vehicles were not in use or kept for use, which fact was also notified by the Motor Vehicle Inspector by its report. Accordingly, 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.

15. Further Rule 172(6) read with Rule 254 of the Tamil Nadu Motor Vehicle Rules, 1989 is not at all attracted in the case on hand. Once the vehicles were stopped and not operated on any public road, the tax cannot be levied. Rule 172(6) is only a condition of the permit and any violation of the permit condition would lead to cancellation or suspension of permit under Section 86 of the Motor Vehicles Act, 1988. It cannot be invoked to collect tax under a different statute viz., *Tamil Nadu Motor Vehicle Taxation Act.*

16. Pending writ petitions, in view of the interim orders passed by this Court, the respondents permitted the petitioners to operate their vehicles on payment of tax from 01.01.2023. Insofar as the orders passed by the respondents, thereby returning the stoppage report are hereby quashed. Insofar as the period in which the petitioners submitted their applications for stoppage of their permits, the respondents are directed to accept and allow stoppage of petitioners- buses from 01.10.2021 to 31.12.2022 and permit the petitioners to operate their vehicles in the permitted routes without insisting for payment of tax during the period of non~operation of their buses."

6. This Court direct the respondent to consider the application of the petitioner dated 21.03.2025 for renewal of permit from 08.04.2025 to 07.04.2023, after due notice to the petitioner and opportunity of hearing, on merits and in accordance with law and also taking into consideration the pandemic period, where the petitioner has not plyed the omni bus, and pass appropriate orders within a period of eight weeks from the date of receipt of a copy of this order. The respondent is directed to permit the petitioner to operate the vehicle/onmi bus in the permitted route without insisting

for payment of tax during the period of non-operation of the bus.

7.This writ petition is disposed of, with the above observations and directions. No costs.

24.06.2025

Speaking order / Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
tsh/gv

To

State Transport Authority
Guindy,
Chennai – 32.

N.MALA., J.

tsh/gv

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