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W.M.P.No.37525 of 2025
in W.P.No.34120 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.09.2025

CORAM:

THE HONOURABLE MR. JUSTICE **G.K.ILANTHIRAIYAN**

W.M.P.No.37525 of 2025

in

W.P.No.34120 of 2022

1. The State of Tamil Nadu
Rep. by its Secretary,
Home Transport Department,
Fort St. George,
Chennai – 600 009.

2. The State Transport Authority,
Guindy, Chennai – 600 032.

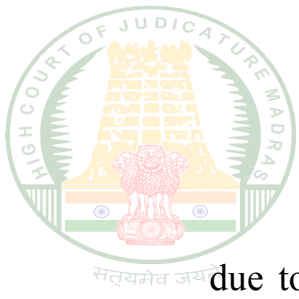
...Petitioners

-Vs-

All Omni Bus Owners Association,
Rep. by its President Dr.A.Anbazhagan,
F-4, Sriji Majestic Complex,
Omni Bus Terminal,
No.6, E-Road, Chennai – 600 102.

... Respondent

Prayer: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India praying to clarify on last portion in paragraph 14 and highlighted portion of paragraphs 15 of the judgment dated 03.09.2024 which may be well-taken as (i) whether the vehicle operators are not liable to pay motor vehicle tax if they chose not to operate the vehicle on account of the extraordinary situation and restrictions created



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due to Covid pandemic on submitting proper stoppage application (or)
(ii) the vehicle operators are not liable to pay motor vehicle tax if they
chose voluntarily not to run the vehicles on road even if it is in running
condition irrespective of any restrictions.

For Petitioners : Mr.P.S.Raman
Advocate General
Assisted by Mr.C.Harsha Raj,
Special Government Pleader

For Respondent : Mr.Vijay Narayanan, Senior Counsel
For Mr.S.Sarath Kumar

ORDER

This writ miscellaneous petition has been filed for
clarification to clarify the order dated 03.09.2024, passed by this Court in
W.P.No.34120 of 2022 etc., batch.

2. The respondent and other omni bus owners filed a batch of
writ petitions challenging the order passed by the Transport
Commissioner and Joint Commissioner, thereby rejected the request
made by them to permit them to submit application for stoppage reports
of buses and to accept the stoppage report of their respective buses. This
Court by a common order dated 03.09.2024, directed the petitioners to
permit the respondent and other omni bus owners to operate their vehicle



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in the permitted routes without insisting for payment of tax during the period of non-operation of their buses. To clarify the said order, the petitioners filed the present petition.

3. Heard the learned counsel appearing on either side and perused the materials placed before this Court.

4. Considering the facts and circumstances, it is clarified that the order dated 03.09.2024, passed by this Court in W.P.No.34120 of 2022 etc., batch can be applicable to the persons who could not ply their vehicles during the Covid-19 pandemic period. This order cannot be used for the persons who could not ply their vehicles for some other reasons during some other period.

5. With the above clarifications, this Writ Miscellaneous Petition is ordered.

18.09.2025

Index : Yes/No
Neutral Citation : Yes/No
Speaking/Non Speaking order
rts



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G.K.ILANTHIRAIYAN. J.

rts

To

The President
All Omni Bus Owners Association,
F-4, Sriji Majestic Complex,
Omni Bus Terminal,
No.6, E-Road, Chennai – 600 102.

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