IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE V. LAKSHMINARAYANAN

W.P.No.37189 of 2025

K.Senthil .. Petitioner

vs

The Regional Transport Officer,
Transport Department,
Redhills, Chennai – 600 052. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent to refund the life tax amount from 22.08.2022 to 26.05.2031 to the petitioner as per Section 11 A ofTamil Nadu Motor Vehicles Taxation Rules, 1974 on the petitioner's refund claim petition dated 30.08.2025.

For Petitioner : Ms.D.Krithika
for Mr.K.Murugan

For Respondent : Mr.M.Shajahan
Special Government Pleader

O R D E R

In the writ petition, a direction had been given to apply Rule 11 A of the Tamil Nadu Motor Vehicle Taxation Rules,1974 and refund the amount for the unused period of the condemned vehicle by an order dated 14.10.2025, which is extracted hereunder:

> *"This writ petition has been filed seeking a writ of mandamus directing the respondent to refund the life tax amount from 22.08.2022 to 26.05.2031 to the petitioner.*
>
> *2. The petitioner purchased a four wheeler of Mahendra Nuvo Sport Car. He had it registered with the respondent in the year 2016. The vehicle bore Registration No.TN-18 AH-2560. As is required under the Taminadu Motor Vehicles Act of 1974, the petitioner paid a life time tax of Rs.86,342/-.*
>
> *3. On 21.08.2022, in and around 1.00 p.m., the car met with an accident. The vehicle was damaged beyond repairs. The petitioner, therefore, approached the Chennai Car Scrappers for the purpose of scraping the vehicle. A Vehicle Scrapped Certificate was also issued by Chennai Scrappers on 31.12.2024.*
>
> *4. The petitioner placing reliance upon G.O.Ms.2150 Home (Transport I) dated 07.10.1989 sought refund of the life tax. He placed reliance upon the amendment made to the Tamilnadu Motor Vehicles Taxation Rule under Rule 11-A, which reads as follows:-*
>
> > *" 11-A. In the case of a non-transport vehicle*

> *for which life time tax has been paid, but the vehicle is removed permanently from this State on transfer of ownership or change of address or the registration of the vehicle has been cancelled on account of scrapping during the currency of the life time tax so paid the amount of tax to be refunded shall be the difference between the actual amount of life time tax paid and the amount calculated by multiplying the number of years for which the motor vehicle was actually used in the State of Tamil Nadu by the rate of annual tax prevailed on the date on which refund is applied for. For computing the period of usage, any broken period less than one year shall also be treated as one year.*

He made a demand for refund on 30.08.2025. As it was not been considered, he has come forward with the present writ petition."

5. I have heard M/s. D.Krithika for Mr.K.Murugan and Mr. Shajahan for the respondent.

6. Mr.Shajahan reports that the application dated 30.08.2025 will be considered in terms of Rule 11-A of Tamilnadu Motor Vehicles Taxation Rules 1974 and orders will be passed within a period of two weeks from today.

7. His statement is recorded.

8. The respondent shall pass orders by 28.10.2025 and shall submit a report to this Court on 29.10.2025.

Post for reporting compliance on 29.10.2025."

2. The refund of Rs.51,808/- has been ordered to the petitioner. As the order of this Court has been complied with, no further orders are necessary in this Writ Petition. The Writ Petition is closed. There shall be no order as to costs.

29.10.2025

Speaking order/non-speaking order
Index : Yes/no
ms

To

The Regional Transport Officer,
Transport Department,
Redhills, Chennai – 600 052.

<u>V. LAKSHMINARAYANAN, J.</u>

ms

<u>W.P.No.37189 of 2025</u>

29.10.2025