BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.04.2025

CORAM:

THE HONOURABLE MRS.JUSTICE J. NISHA BANU
and
THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.A(MD)No.603 of 2023
and
C.M.P.(MD)No.4477 of 2025

1.The Commissioner,
State Transport Authority,
Chennai-600 032.

2.The Secretary,
Regional Transport Authority,
Madurai (Central), Madurai. ... Appellants

Vs.

P.Koodeswaran ... Respondent

PRAYER: Writ Appeal filed under Clause 15 of the Letter Patent against the order of this Court in W.P.(MD)No.28782 of 2024 dated 29.11.2024.

For Appellants :Mr.S.S.Madhavan
Additional Government Pleader

JUDGMENT

(Judgment of the Court was delivered by **S.SRIMATHY, J.**)

This Writ Appeal is filed by the respondents in the writ petition challenging the order passed in W.P.(MD)No.28782 of 2024 dated 29.11.2024.

2.The respondents in the writ petition are the appellants herein. The writ petition was filed challenging the order cancelling the permit issued to the writ petitioner's vehicle on the ground that the writ petitioner has not paid the tax promptly. Since it was established by the writ petitioner that he has paid the tax by producing tax receipt, the learned Single Judge allowed the writ petition by setting aside the order of cancellation. Challenging the same, the present writ appeal is filed.

3.The contention of the appellant is that though it is stated that the writ petitioner had paid the tax, he has not paid the same within the cut of date for paying the tax as per the Rules in force. Hence, the authorities concerned has cancelled the permit of the petitioner's vehicle. However, the learned Single Judge without taking note of the said aspect, has allowed the writ petition.

4.It is seen from the records that the writ petitioner was issued with show cause notices to remit the tax with due penalty. Upon receipt of the same, the writ petitioner has also paid the tax. According to the appellant Department the writ petitioner has to pay the tax on or before 30.09.2024, however, the writ petitioner had paid the tax only on 01.10.2024 at about 12.01 a.m.. Hence, there is a delay of one day.

5.The tax receipt produced by the writ petitioner shows that the writ petitioner has paid the tax within the cut of date that is 30.09.2024. Even assuming that there is a delay of one day in paying the tax as projected by the appellants, the same shall be condoned. Accordingly, the order passed by the learned Single Judge is hereby confirmed and this writ appeal is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

[J.N.B., J.]   [S.S.Y., J.]
02.04.2025

Index : Yes / No
Internet : Yes/No
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J.NISHA BANU, J.

and

S.SRIMATHY, J.

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