IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7754 of 2026

Parveen Travels (P) Limited
AB Towers
No.148 Perambur Barracks Road
Purasawalkam
Chennai 600007.

..Petitioner(s)

Vs

1. The State Transport Authority
   Guindy, Chennai.

2. The Regional Transport Officer
   Sriperumbudur

3. The Regional Transport Officer
   Chennai Central.

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondents herein to issue the Tax Clearance Certificate as applied for by accepting the Unladen Weight Tax / Idle Tax for the period from 1.1.2025 till date of issuance of Tax Clearance Certificate in so far as the petitioners vehicles bearing Registration Nos. TN-87 A-4296, TN-01 BE-9799, TN-87 D-4647, TN87 A-4379, TN-87 D-4691, TN-87 D-9201 and TN-87 A-4299.

For Petitioner(s): Ms.Bhargavi Gopalan

For Respondent(s): Mr.S.Senthil Murugan
Special Government Pleader for R1

ORDER

Heard Ms.Bhargavi Gopalan, the learned counsel for the Petitioner and Mr.S.Senthil Murugan, the learned Special Government Pleader appearing for the first Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the first Respondent.

3. The petitioner is before this Court seeking direction to the respondents to issue Tax Clearance Certificate by accepting the Unladen Weight Tax / Idle Tax for the period from 01.01.2025 till date of issuance of Tax Clearance Certificate for their vehicles mentioned below:-

Sl.No	Vehicle Registration Number	Permit Valid Up to	RTO Details
1	TN-87-A-4296	24.04.2027	Sriperumbudur
2	TN-01-BE-9799	24.04.2027	Chennai Central
3	TN-87-D-4647	14.04.2025	Sriperumbudur
4	TN-87-A-4379	29.01.2027	Sriperumbudur
5	TN-87-D-4691	09.01.2026	Sriperumbudur
6	TN-87-D-9201	16.03.2030	Sriperumbudur
7	TN-87-A-4299	30.08.2027	Sriperumbudur

4. The petitioner is the owner of the seven different contract carriage as detailed above with State of Tamil Nadu / All India permit issued by the 1st Respondent. The petitioner was proceeded by the Additional Chief Secretary / Commissioner whereby, the petitioner's permit was cancelled by seven separate orders all dated 31.12.2024.

5. In these cases, in respect of the aforesaid vehicles, it was stated that the permit which were valid for various periods seized to be effective with effect from 31.12.2024 were cancelled under Rule 172 (6) of the Tamil Nadu Moto Vehicle Rules, 1989, read with Section 86(1) of the Motor Vehicles Act, 1988. The Operative portion of all the orders dated 31.12.2024 are similar.

6. For the sake of clarity, order passed on 31.12.2024 bearing Reference R.No.26235/B1/2024 in respect of vehicle at Sl.No.1 to the above table is reproduced below:-

> *" M/S Parveen Travels Pvt Ltd No, 115/6 Santhavellore Village Sunguvarchatram Sriperumbudur Tk has been granted with One State wide Omni bus permit in respect of vehicle TN87A 4296 by the State Transport Authority Chennai-32 for a period of 5 years up 10 09.02.2026.*
>
> *The Permit holder of the above vehicle has failed to pay the tax for the Q.E.31.12.2024 on or before 14.11.2024 being the last date for payment of tax. Therefore, a demand-cum-show cause notice was sent to the permit holder concerned by post as per the reference 1" cited and*

acknowledgement card for the same was received by this office as per reference 2" cited,

The permit holder have not turned up either to pay tax or obtain any stoppage permission as required in rule 172(6) of Tamil Nadu Motor Vehicle Act, 1989 so as to exempt from levy of tax w/r 3 (j) of Tamil Nadu Motor Vehicles Taxation Rules, 1974. It is in contravention of Sec.4 (1) of the Tamil Nadu Motor Vehicles Taxation Act, 1974 and also constitutes violation of the condition of the permit.

Further section 18 of Tamil Nadu Motor Vehicle Taxation Act 1974 exhibits as follows:

"Notwithstanding anything contained in Motor Vehicle Act, if the tax in respect of a transport vehicle is not paid within the prescribed period, <u>the validity of permit shall become ineffective</u> from the date of expiry of said period until such time the <u>tax is actually paid</u>."

Hence the permit is ceased to be effective in the hands of permit holder w.e.f. 31.12.2024 and also cancelled for violation of permit conditions under rule 172 (6) of Tamil Nadu Motor Vehicle Rule 1989 under section 86 (1) of Motor Vehicles Act, 1988."

7. It is the case of the petitioner that after 31.12.2024, the petitioner has not operated the vehicles and therefore on 17.12.2025, the petitioner has sent seven separate representations in respect of the above mentioned vehicles to the first respondent State Transport Authority to issue Tax Clearance Certificate (TCC) by accepting the Idle Tax for the period starting from 01.01.2025 till date

of issuance of the Tax Clearance Certificate and to permit the petitioner to submit original documents in-person.

8. In the said representation, the petitioner has also alluded to another representation given earlier on 14.11.2025 wherein similar request has been made by the petitioner for the respective vehicle mentioned therein.

9. In the Affidavit filed in support of this writ petition, the petitioner has stated as under:-

> *" (f) It can be seen that it is not case of the respondent that the petitioner has plied the vehicles from 1.1.2025 till date. If it is found that the petitioner has plied the vehicle from 1.1.2025 by the authority, then the petitioner undertakes to pay the tax. But the petitioner never plied the vehicle after 31.12.2024 and the petitioner has paid the tax with penalty till the cancellation of the permit."*

10. Rule 204(2) of the Tamil Nadu Motor Vehicle Rules, 1988, deals with permit – surrender and cancellation and provides for issuance of clearance certificate in Form – CC which is to be valid for a period not exceeding 30 days from the date of its issuance.

11. The learned Special Government Pleader for the first respondent has no serious objection for grant of Tax Clearance Certificate to the petitioner in response to he applications filed on 17.12.2025 for the respective vehicles, stated above.

12. Recording the above submission of the petitioner in the Affidavit and that of the learned Senior Counsel for the petitioner and recording the submission of the learned Special Government Pleader for the first respondent, there shall be a direction as prayed for in this writ petition. This exercise shall be completed by the first respondent within a period of 30 days from the date of receipt of a copy of this order.

13. Needless to state the respondents are at liberty to initiate any proceedings in case the petitioner was found plying the vehicles after 01.01.2025 as was undertaken by the petitioner in Ground 'f' of the Affidavit filed in support of the writ petition.

14. This Writ Petition stands disposed of with the above observation. No costs.

27-02-2026

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

To:

1. The State Transport Authority
   Guindy, Chennai.
2. The Regional Transport Officer
   Sriperumbudur

3. The Regional Transport Officer
   Chennai Central.

C.SARAVANAN, J.

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