



WEB COPY

WP No. 7645 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 19-08-2026**

CORAM

**THE HON'BLE MR.JUSTICE S.RAVEEKUMAR**

**WP No. 7645 of 2024**

**and**

**WMP No.8559 of 2024**

SRS TRAVELS AND LOGISTICS PVT. LTD.,  
Rep. by its Director Megha.B.R  
D/o. Late K.T.Rajashekar  
No.321, TSP Road,  
Opp BMC, Kalasipalyam,  
Bangalore, Karnataka - 560 002.

..Petitioner(s)

Vs

1. The Union of India  
Rep by its Secretary  
Ministry of Road Transport and Highways,  
New Delhi - 110 001.
2. The Government Of Tamil Nadu  
Rep. by its Secretary  
Transport Department  
St. George Fort,  
Secretariat, Chennai - 600 009.
3. The Transport Commissioner -cum- State  
Transport Authority  
Ezhilagam, Chepauk,  
Chennai - 600 005.

..Respondent(s)

Prayer: This Writ Petition filed under Article 226 of the Constitution of India, praying for a Writ of Mandamus, directing the 2<sup>nd</sup> and 3<sup>rd</sup> respondents herein not to levy or impose any tax in respect of the petitioner's vehicles bearing Registration Nos.KA-51-AJ-4664, KA-51-AJ-4665, KA-51-AJ-4666, KA-51-



AJ-4667, KA-51-AJ-4668 and KA-51-AJ-4669, and to comply with the provisions of “The All India Tourist Vehicles (Authorisation or Permit) Rules, 2023.

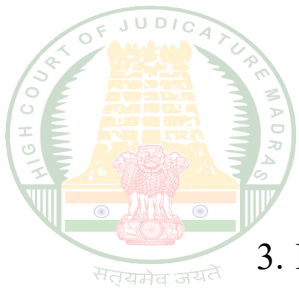
For Petitioner(s): Mr.S.Sarath Kumar

For Respondent(s): Mr. B.Ramprabhu, ACGSC, for R1  
Mr.M.Sivavarthanan,  
Special Government Pleader for R2 & R3.

### **ORDER**

This Writ Petition has been filed seeking a Writ of Mandamus, directing the 2<sup>nd</sup> and 3<sup>rd</sup> respondents not to levy or impose any tax in respect of the petitioner’s vehicle bearing Registration Nos. KA-51-AJ-4664, KA-51-AJ-4665, KA-51-AJ-4666, KA-51-AJ-4667, KA-51-AJ-4668 and KA-51-AJ-4669.

2. It is fairly submitted by the learned counsel for the petitioner that in a batch of cases in *W.P.Nos.23430 of 2023 etc., batch*, dated 26.09.2024, this Hon’ble Court dismissed the writ petitions following the observations made by the Hon’ble Apex Court in *W.P.(Civil) No.864 of 2022 etc., batch*, dated 09.07.2024 by granting liberty to the petitioners to challenge the vires of the provisions of the State Act.



3. In the same line, the present Writ Petition is also disposed of, granting liberty to the petitioner to challenge the vires of the State enactment, Rules and Regulations pertaining to the levy of border tax / authorization fee. It is made clear that insofar as the tax already, if any, recovered, the same shall be subject to the final outcome of the writ petition that may be filed by the petitioner. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

**19-08-2026**

smv

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

To,

1.The Secretary  
Union of India,  
Ministry of Road Transport and Highways,  
New Delhi - 110 001.

2.The Secretary  
Transport Department  
St. George Fort,  
Secretariat, Chennai - 600 009.

3.The Transport Commissioner -cum- State Transport Authority  
Ezhilagam, Chepauk,  
Chennai - 600 005.



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**S.RAVEEKUMAR, J.**

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