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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11-11-2026

CORAM

THE HON'BLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

WP(MD) No. 28393 of 2026

CNR:{HCMD011416572026}

Case QR

Prabhu Jai Sankar G
S/o.Ganapathy,
D.No.250, Abdul Rahuman Muthalali Nagar,
V.M.Chatram, Palayamkottai,
Tirunelveli District.

..Petitioner(s)

Vs

1. The Secretary to the Government of Tamil Nadu
   Department of Transport,
   Fort St.George,
   Chennai - 600 009.

2. The Transport Commissioner
   Transport Department,
   Chepauk,
   Chennai - 600 005.

3. The Deputy Transport Commissioner
   Regional Transport Office,
   Tirunelveli, No.111, NGO B Colony,
   Palayamkottai,
   Tirunelveli District.

4. The District Collector,
   District Collector Office,
   Tirunelveli District.

5. The Regional Transport Officer
   Regional Transport Office,
   Tirunelveli, No.111, NGO B Colony,
   Palayamkottai - 627 707,
   Tirunelveli District.

..Respondent(s)

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PRAYER: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of CERTIORARIFIED MANDAMUS to call for the records on the file of the 5th respondent in his proceedings in Se.Mu.Order.No.48117/A2/2026, dated 18.09.2026 quashing the same and consequently directing the 5th respondent to register the petitioner new car namely Toyota Innova Crysta 2.4 V (MT) 2750 under the Divyangjan and to grant exemption of paying road goods Service Tax to the Physically disabled persons as per G.O.Ms.No.3352 dated 29.12.1976 without insisting retro fitment Certificate within the time limit that may be stipulated by this Honble Court and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner(s) :M/s D. Selvanayagam

For Respondent(s) :Mr.S.Venkatesh, Addl. Govt. Pleader For Respondents

ORDER

This writ petition was filed by a person with disability. The petitioner's request for exemption from payment of road tax was rejected under the order impugned in this writ petition.

2. Learned Counsel for the petitioner contends that the rejection of the request for exemption is contrary to communications issued by the Ministry of Road Transport and Highways (MoRTH). Communications dated 13.11.2020 and 03.02.2023 are relied upon in this regard. In

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particular, it is submitted that said communications record that vehicles with automatic gears are considered suitable for driving by some of the Divyangjan. Several orders and judgments of this Court are cited in support of the claim for exemption.

3. On behalf of the respondents, it is submitted that the exemption is granted pursuant to Notification bearing G.O. Ms. No. 3352, Home (Tr-I) Department, dated 29.12.1976. It is also pointed out that such exemption is restricted to motor vehicles that are specially designed or adapted for the use of persons with disability. By virtue of the clarification dated 12.03.2025, the respondents state that the exemption benefit would also apply if the adapted vehicles are used for the benefit of the person with disability.

4. The principal statute governing the rights of persons with disabilities is the Rights of Persons with Disabilities Act, 2016. Section 41 of the said statute deals with access to transport. Subsection (2) thereof is as under:

> "(2) The appropriate Government shall develop schemes programmes to promote the personal mobility of persons with disabilities at affordable cost to provide for,—

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(a) incentives and concessions;

(b) retrofitting of vehicles; and

(c) personal mobility assistance."

As can be seen from the above, a statutory obligation is imposed on the appropriate government to develop schemes and programmes to promote the personal mobility of persons with disabilities by *inter alia* providing for incentives and concessions. The expression "appropriate government" covers the State Government.

5. Taxes are levied on every motor vehicle used or kept for use in the State of Tamil Nadu in terms of Section 3 of the Tamil Nadu Motor Vehicles Taxation Act, 1974. The said statute provides for exemptions under Section 20 thereof, which reads as under:

"**Section - 20. Exemptions**.

The Government may, by notification and subject to such conditions, if any, as the Government, may, specify in such notification,

(1) make an exemption, reduction in rate or other modification in regard to the tax payable.

(a) by any person or class of persons, or

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(b) in respect of any motor vehicle or class of motor vehicles or motor vehicles running in any particular area; and

(2) cancel or vary such exemption, reduction or other modification. A notification with respect to matters specified in Clause (1) may be issued so as to have retrospective effect from a date not earlier than the 1st April 1974."

From the text of Section 20, it follows that the Government is empowered to exempt or reduce the rate of tax or make any other modification with regard to tax payable by any person or class of persons or in respect of any motor vehicle or class of motor vehicles. Thus, Section 20 does not impose any restrictions with regard to the extension of exemption to a motor vehicle that is not adapted or specially designed for use by a person with disability. In other words, no statutory modification is necessary for purposes of extending the benefit of exemption to persons with disability in respect of unadapted vehicles registered in their name. The said restriction flows solely from the nature of the exemption notification.

6. A possible reason underlying the nature of the exemption notification is the possibility of abuse if exemption were to be granted for vehicles that are not specially designed or adapted for use by persons with disability. Put differently, in such event, it becomes possible for a

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person without disability to avail of the benefit of exemption after registering the vehicle in the name of a person with disability. It is also possible that the vehicle may be transferred by the person with disability shortly after purchasing the same. Some safeguards may be necessary in this regard.

7. The Ministry of Heavy Industries and Public Enterprises issued revised guidelines for GST concession certificates for persons with orthopaedic disability. Among the several conditions set out therein are the following conditions:

> "5. This concession can be availed for following motor vehicles of length not exceeding 4000mm only, namely:-
>
> a. Petrol, Liquified petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and
>
> b. Diesel driven vehicles of engine capacity not exceeding 1500 cc
>
> 6. For availing the concessional duty, an eligible applicant with Orthopedic physical Disability (=>40% disability) shall
>
> a. make an application to Department of Heavy Industry

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(DHI) in the format prescribed at Annexure A.

b. submit a Medical certificate duly signed and countersigned in prescribed format placed at Annexure B.

c. is also required to submit the copy of Income Tax Return filed for the last three vears.

d. is required to submit a Self-declaration stating that he has not availed this concession in the last five years and he will not dispose of the vehicle after availing the GST concession for a period of 5 years from the date of purchase in prescribed format placed at Annexure C."

8. Although GST concession for persons with disability appears to have been withdrawn subsequently, after GST rates were reduced, the above conditions may be referred to as a guideline by the respondents while reconsidering the exemption notification.

9. For reasons set out above, this writ petition is disposed of on the following terms:

(i) The second respondent/Transport Commissioner is directed to consider issuance of a fresh exemption notification under Section 20(1) of the Tamil Nadu

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Motor Vehicles Taxation Act 1974, after duly taking note of the observations set out in this order. Said fresh notification shall be issued within three months from the date of receipt of a copy of this order.

(ii) Subject to the extension of exemption to unadapted vehicles, the petitioner is granted leave to reapply for exemption once the fresh exemption notification is received.

(iii) Any such application shall be considered and disposed of by the Regional Transport Officer within one month from the date of receipt thereof.

(iv) The impugned order herein shall not stand in the way of such reconsideration.

(v) The validity of the temporary registration certificate issued to the petitioner shall stand extended until the fresh application of the petitioner is considered and disposed of.

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Index: Yes
Speaking order
Neutral Citation: Yes

PKN

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