

Court No. - 39

Case :- WRIT TAX No. - 982 of 2023

Petitioner :- Shiv Chand Yadav

Respondent :- State Of U.P. And 2 Others

Counsel for Petitioner :- Jagadish Prasad Yadav

Counsel for Respondent :- C.S.C.

Hon'ble Saumitra Dayal Singh,J.

Hon'ble Shiv Shanker Prasad,J.

1. Heard Mr. Chandrajeet, Advocate holding brief of Mr. Jagadish Prasad Yadav, learned counsel for the petitioner and Mr. Nimai Das, learned Additional Chief Standing Counsel and Mr. Ankur Agarwal, learned Standing Counsel for the State-respondents.

2. Grievance of the petitioner, though he was original registered owner of the vehicle bearing Registration No. U.P.-50-F-3866, that vehicle had been financed from respondent no.3. Owing to default committed by the petitioner in repayment of its Loan, respondent no.3 repossessed the said vehicle on 20th February, 2018.

3. In such facts, it is the contention of the petitioner, he is not liable for road tax dues of the said vehicle from 1st October, 2018 onwards. As to the present status of the vehicle, it is contended the same had been auctioned and destroyed.

4. Whatever be the facts, with respect to the sale and destruction of the vehicle, this is much clear, in view of the judgment of the Supreme Court in the case of **Mahindra and Mahindra Financial Services Ltd. State of U.P. & Ors.** reported in **(2022) 5 SCC 525**, the petitioner who is the original owner, may not be liable for road tax dues on the vehicle in question from the date of its repossession by the finance authority.

5. At present, the tax liability appears to be for the period 1st October, 2018 onwards.

6. At present, the original authority has not been approached in accordance with law and thus, that authority has yet not applied its mind.

7. In view of facts noted above, no useful purpose may be served by keeping the present writ petition pending or calling for counter affidavit, this petition is **disposed of**, in case the petitioner files a fresh application on the prescribed proforma

before respondent no.2 referable to Rule18 of the U.P. Motor Vehicles Taxation Rules, 1998, within a period of two weeks from today, along with a certified copy of this order, that application shall be dealt with strictly in accordance with law, as expeditiously as possible, preferably within three months therefrom.

8. Subject to first compliance made, for a period of three months or till the disposal of the application made by the petitioner or whichever is earlier, no coercive measure may be adopted against the petitioner.

(Shiv Shanker Prasad, J.)

(Saumitra Dayal Singh, J.)

Order Date :- 2.11.2023

Sushil/-