

Chief Justice's Court

Case :- WRIT TAX No. - 1035 of 2023

Petitioner :- Kishan

Respondent :- State Of U.P. And 3 Others

Counsel for Petitioner :- Mahesh Dwivedi, Vishwas Pandey

Counsel for Respondent :- C.S.C.

Hon'ble Pritinker Diwaker, Chief Justice

Hon'ble Ajay Bhanot, J.

Learned counsel for the petitioner contends that the vehicle is no longer in use and there is no liability of tax. It is open to the petitioner to take out proceedings.

Learned Standing Counsel submits that the petitioner has an efficacious remedy of taking out proceedings under Rule 22-A of the U.P. Motor Vehicles Taxation Rules, 1998. In case such proceedings are registered by the petitioner within a period of two weeks, the recovery proceedings shall remain stayed till the matter is decided by the statutory authority. The authorities shall decide the proceedings preferably within three months from the date of such registration after affording an opportunity of hearing to the petitioner.

The writ petition is disposed of.

It is made clear that we will not pass any order on merits of the case. It is open to the authorities to act in accordance with law.

Order Date :- 19.10.2023

Vandit

(Ajay Bhanot, J.) (Pritinker Diwaker, C.J.)