Court No. - 46

Case :- WRIT TAX No. - 1067 of 2023

Petitioner :- Sunita Devi
Respondent :- State Of U.P. And 2 Others
Counsel for Petitioner :- Achyut Jee,Piyush Ranjan Pandey,Ranjeet Singh
Counsel for Respondent :- C.S.C

Hon'ble Ashwani Kumar Mishra,J.
Hon'ble Syed Aftab Husain Rizvi,J.

Challenge is laid in this petition to the demand notice dated 11.08.2021, in respect of Goods Carrier, bearing Registration No.UP-52F-0631, for payment of road tax for the period 01.07.2014 to 30.09.2021 on the ground that the vehicle itself has been sold as scrap.

Learned State Counsel states that such issue of fact can be raised before the competent authority in terms of Rule 22A of The Uttar Pradesh Motor Vehicles Taxation Rules, 1998.

Question whether the vehicle is sold as a scrap is essentially a question of fact.

In the facts of the case, this petition is, accordingly, disposed off by permitting the petitioner to approach the concerned authority in terms of Rule 22A of The Uttar Pradesh Motor Vehicles Taxation Rules, 1998. It goes without saying that in the event such an approach is made, within a period of two weeks, along with copy of this order, the same shall be dealt with expeditiously, in accordance with law.

Order Date :- 13.10.2023
MN/-

Digitally signed by :-
MAHENDRA NATH
High Court of Judicature at Allahabad