

**Court No. - 46**

**Case :-** WRIT TAX No. - 1109 of 2023

**Petitioner :-** Pankaj Sharma

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

**Counsel for Petitioner :-** Ghanshyam Das Mishra

**Counsel for Respondent :-** C.S.C.

**Hon'ble Ashwani Kumar Mishra,J.**

**Hon'ble Syed Aftab Husain Rizvi,J.**

Petitioner had purchased two commercial vehicles bearing Registration No.UP-16DT 4725 and UP-16 DT 5988 after availing of finance from respective finance company.

The grievance of the petitioner is that the finance company has repossessed the vehicles on different dates, and, therefore, by virtue of Rule 18 of The Uttar Pradesh Motor Vehicles Taxation Rules, 1998, the liability to pay road tax would cease against the petitioner from the date of repossession of the vehicles by the finance company.

Submission is that even after the date of repossession the demand of payment of road tax is being made against the petitioner. Learned counsel for the petitioner has placed reliance upon the decision in **Mahindra and Mahindra Financial Services Ltd. Versus The State of Uttar Pradesh and others, 2022 (5)SCC 525.**

Learned State Counsel submits that in the event petitioner raises such issues before second respondent annexing details of repossession of the vehicle, such issues would be got examined by the competent authority, as per law.

Since the petitioner has the remedy to approach the competent forum, we dispose off the writ petition, permitting the petitioner to approach the authority concerned, along with all the requisite details in respect of his claim, together with a copy of this order, within two weeks, from today. Such claim of the petitioner would be dealt with by the authority concerned, in accordance with law, within a further period of four weeks thereafter. Liability to pay road tax shall abide by the adjudication made by the authority concerned in terms of the above direction.

**Order Date :- 13.10.2023**

MN/-