

Court No. - 46

Case :- WRIT TAX No. - 1179 of 2023

Petitioner :- Ramshabad Yadav

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

Counsel for Petitioner :- Sheo Prasad Yadav, Kailash Pati Singh Yadav

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, in respect of Goods Carrier, bearing Registration No. UP-50F-3393, for payment of road tax for the period 01.04.2013 to 30.06.2023 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/-