

**Court No. - 21**

**Case :-** WRIT TAX No. - 1232 of 2023

**Petitioner :-** Ravindra Kumar

**Respondent :-** State Of U.P. And 7 Others

**Counsel for Petitioner :-** Satyendra Kumar Jaiswal

**Counsel for Respondent :-** CSC

**Hon'ble Manoj Kumar Gupta,J.**

**Hon'ble Donadi Ramesh,J.**

1. The petitioner has prayed for quashing of recovery notice dated 30.9.2023 for a sum of Rs. 71,632/- towards taxes under the Uttar Pradesh Motor Vehicles Taxation Act, 1997 along with penalty of Rs. 46,117/-.

2. The petitioner has prayed that he may be allowed to pay the tax amount of Rs. 71,632/- in easy installments.

3. Learned Standing Counsel has no objection in accepting the tax amount in easy installments. However, he submits that the petitioner may prefer appeal against the penalty.

4. Accordingly, the petitioner is directed to pay the tax amount in three equal installments. The first installment will become due and payable by 30th November, 2023 and the next installment would fall due on expiry of two months i.e. on 30th January, 2024 and so on.

5. In so far as the penalty of Rs. 46,117/- is concerned, it is open to the petitioner to file an appeal under Section 18 of U.P. Motor Vehicle Taxation Act, 1997 before the appropriate authority.

6. After payment of the first installment within the time as stated

above, the vehicle of the petitioner be released forthwith.

7. In case, the petitioner deposits the amount in installments as stated above, no recovery shall be made against the petitioner.

8. Failure to deposit any installment within time as stated above will leave it open to the respondents to proceed in accordance with law.

9. With the aforesaid observations, the writ petition stands disposed of. No costs.

(Donadi Ramesh, J.)

(Manoj Kumar Gupta, J.)

**Order Date :- 16.11.2023**

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