

Court No. - 21

Case :- WRIT TAX No. - 1229 of 2023

Petitioner :- Sanjay Kumar Yadav

Respondent :- State of U.P. and Another

Counsel for Petitioner :- Gulab Chandra Tiwari

Counsel for Respondent :- C.S.C.

Hon'ble Manoj Kumar Gupta,J.

Hon'ble Donadi Ramesh,J.

1. The petitioner has assailed the demand notice dated 11.05.2023 issued by respondent no.2 requiring the petitioner to pay arrears of road tax for the period 01.02.2014 to 31.07.2023 i.e. sum of Rs. 1,47,840/- and penalty of Rs. 1,33,782/-, total sum of Rs. 2,81,622/- within fifteen days, failing which the amount would be recovered as arrears of land revenue.

2. The case of the petitioner is that he had sold the vehicle in scrap in the year 2015 and had intimated respondent no.2 about the said fact on 21.01.2015 and therefore, the impugned recovery notice is illegal.

3. Learned State counsel points out that the said issue is to be decided by the Taxation Officer as per the procedure prescribed under Rule 22A of the Uttar Pradesh Motor Vehicles Taxation Rules, 1998, which empowers him to determine whether the vehicle was destroyed or rendered permanently incapable of use or not.

4. We find considerable force in the submission of learned State counsel. Accordingly, we dispose of the instant petition with direction to respondent no.2 to decide the issue within eight weeks

from the date of communication of the instant order along with a fresh representation and documentary evidence in support thereof. The representation will be filed by the petitioner within two weeks from today and in which event, the recovery in pursuance of the impugned notice will remain stayed until the representation is decided. In case of default on part of the petitioner in filing the representation within time stipulated above, the protection granted to him would stand vacated automatically and it shall be open to the respondents to proceed with the recovery, in accordance with law.

(Donadi Ramesh, J.)

(Manoj Kumar Gupta, J.)

Order Date :- 16.11.2023

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