

Neutral Citation No. - 2023:AHC:207039-DB

Court No. - 21

Case :- WRIT TAX No. - 1236 of 2023

Petitioner :- Devendra Singh

Respondent :- State of U.P. and Another

Counsel for Petitioner :- Akhilesh Kumar Pandey

Counsel for Respondent :- C.S.C.

Hon'ble Manoj Kumar Gupta,J.

Hon'ble Donadi Ramesh,J.

1. The petitioner has assailed a notice of demand dated 01.08.2023 issued by Taxation Officer, Motor Vehicles Department, Etah (Deputy Regional Transport Officer, Etah) requiring the petitioner to pay road tax since 01.10.2018 to 30.09.2023 in a sum of Rs. 1,03,917/- failing which it would be recovered from him as arrears of land revenue.
2. The case of the petitioner is that he had sold the vehicle on 08.11.2019 and was therefore not liable to pay road tax for the subsequent periods.
3. Learned Standing Counsel points out that the petitioner has remedy of approaching the Taxation Officer under Rule 22-A of U.P. Motor Vehicles Taxation Rules, 1998.
4. Rule 22-A stipulates that when owner of any vehicle informs the Taxation Officer that his vehicle has been lost, destroyed, rendered permanently incapable of use or transferred permanently out of the State or the Taxation Officer is otherwise satisfied that any vehicle is not in existence, he may after such inquiry exempt or right off the owner from payment of arrears of tax or additional tax or

penalty.

5. We thus find sufficient force in the submissions of learned Standing Counsel. Accordingly, it is left open to the petitioner to represent to the Taxation Officer about sale of his vehicle so that the inquiry as contemplated under the said provision is held and appropriate decision is taken within a period of eight weeks from the date of receipt of any representation from the petitioner.

6. The petition stands **disposed of**.

(Donadi Ramesh, J.) (Manoj Kumar Gupta, J.)

Order Date :- 30.10.2023/Ruhi H.