

**Chief Justice's Court**

**Case :-** WRIT TAX No. - 1242 of 2023

**Petitioner :-** Mahendra Chauhan And Another

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Muktesh Kumar Singh

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

**Hon'ble Pritinker Diwaker,Chief Justice**

**Hon'ble Ashutosh Srivastava,J.**

1. Heard Shri Muktesh Kumar Singh, learned counsel for the petitioners and Shri Nimai Das, learned Addl. Chief Standing Counsel representing the State-Respondents.

2. The instant writ petition has been filed for quashing the impugned demand notice/order dated 15.09.2023 issued by the Respondent No. 4, Assistant Regional Transport Officer/Taxation Officer (Administrtion) Jaunpur, whereby and whereunder a sum of Rs.2,29,494/- is sought to be recovered as arrears of road tax imposed by the Respondent No. 4.

3. It is the case of the writ petitioner that he is the owner of a Tata Truck bearing registration No. UP-62-B-8647. It is contended that fitness certificate of the aforesaid was valid upto 24.02.2016 and goods carriage permit was valid upto 26.11.2019 and tax under Section 4 of was paid upto 31.03.2016. It is further contended that the aforesaid transport vehicle was sold to one Raj Kumar on 28.03.2016. It is further contended that under the provisions of Section 12 of the Act, the petitioner surrendered the fitness certificate, goods carriage permit, tax receipt and insurance paper of the aforesaid vehicle before the Respondent No.4 on 11.07.2016 and inspite of that the Respondent No.4 has illegally issued demand notice dated 15.09.2023.

4. Shri Nimai Das, learned Addl. Chief Standing Counsel, in opposition, to the writ petition submits that there is no error in the impugned recovery. He, however, submits that the petitioner can seek exemption from imposition of road tax on the ground of non use of the vehicle in question under Rule 22 of the U.P. Motor Vehicles Taxation Rules, 1998.

5. We have heard the respective counsels and have perused the record.

6. In our opinion, no useful purpose shall be served by keeping the writ petition pending and **dispose of** the same by requiring the petitioner to approach the Taxation Officer under Rule 22 of the U.P. Motor Vehicles Taxation Rules, 1998 by moving an appropriate application prescribed under the Rules clearly setting forth his claim for exemption from the Road Tax within two weeks from today. In the eventuality of the petitioner approaching the Taxation Officer within the time allowed, the Taxation Officer is expected to consider and pass appropriate orders deciding the claim expeditiously preferably within three weeks from the date of receipt of the application along with certified copy of the order of this Court. Till two months from today or till decision on the application of the petitioner under Rule 22 by the Taxation Officer whichever is earlier, the impugned recovery of Rs.2,29,494/- from the petitioner shall not be given effect to and shall remain stayed.

**Order Date :- 31.10.2023**

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**(Ashutosh Srivastava, J)      (Pritinker Diwaker, CJ)**