

Court No. - 21

Case :- WRIT TAX No. - 1317 of 2023

Petitioner :- Prem Lal

Respondent :- State Of U.P. And 5 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 assailed the recovery notices dated 30.08.2023 issued by respondent No. 4. By the aforesaid notices, the recovery towards road tax and penalty is being enforced against the petitioner in respect of two vehicles bearing registration No. UP56 T 0811 and UP56 T 2311.

2. Case of the petitioner is that the aforesaid vehicles were taken by him on finance from Shri Ram Finance Limited and because of non payment of installments, the vehicles were repossessed by the finance company on 12.06.2017 and thereafter sold in scrap on 15.06.2017 and therefore the impugned recovery notices are illegal.

3. Counsel for the petitioner submits that the petitioner has already raised dispute before the Taxation Officer as per procedure prescribed under Rule 22-A of the U.P. Motor Vehicles Taxation Rules, 1998 and prays that the Taxation Officer (respondent No. 4) be directed to take decision in the matter.

4. Learned counsel appearing for the State does not have any objection to the same.

5. Accordingly, without expressing any opinion on merit, the petition is **disposed of** with direction to respondent No. 4 to decide the objections of the petitioner dated 13.10.2023 within a period of eight weeks from the date of communication of the instant order along with photocopy of the objections.

6. In case the objections along with copy of the instant order is filed before respondent No. 4 within two weeks from today, the recovery in pursuance of the impugned recovery notices shall remain stayed until the objections are decided.

7. In case of default on part of the petitioner in communicating the

instant order to respondent No. 4 within aforesaid time frame, the protection granted to him would stand vacated automatically. It shall become open to the respondents to proceed with the recovery in accordance with law.

Order Date :- 21.11.2023

Mukesh Kr.

(Donadi Ramesh,J.)

(Manoj Kumar Gupta,J.)