

Court No. - 21

Case :- WRIT TAX No. - 1299 of 2023

Petitioner :- Bhola Nath Yadav

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

Counsel for Petitioner :- Daya Shanker Yadav, Mahendra Kumar

Counsel for Respondent :- C.S.C.

Hon'ble Manoj Kumar Gupta, J.

Hon'ble Donadi Ramesh, J.

1. The petitioner has assailed the recovery notice dated 24.8.2023 issued by respondent no.3 for recovery of motor vehicle taxes under the Uttar Pradesh Motor Vehicles Taxation Act, 1997.
2. The ground of challenge is that the demand of taxes is being made by treating the vehicle to be a taxi, whereas the petitioner had surrendered the permit of taxi on 30.06.2021. It is submitted that the petitioner had requested for permission to convert his vehicle from taxi to private use, but without considering the said application, the impugned recovery has been issued.
3. Sri Nimai Das, learned Additional Chief Standing Counsel appearing for the State fairly submits that the issue has to be examined by the concerned Regional Transport Officer.
4. Accordingly, without expressing any opinion on merits, the petition is disposed of with liberty to the petitioner to file fresh representation before the Regional Transport Officer concerned along with true attested copy of the instant order, within two weeks from today and in which event, he will decide the same by speaking order, within next eight weeks. It is further provided that until the representation is decided, the impugned recovery will

remain in abeyance and abide by decision taken by the Regional Transport Officer concerned.

5. In case, the petitioner fails to file representation within two weeks as 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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