

Court No. - 21

Case :- WRIT TAX No. - 1301 of 2023

Petitioner :- Amar Nath Yadav

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

Counsel for Petitioner :- Shree Prakash Upadhyay

Counsel for Respondent :- C.S.C.

Hon'ble Manoj Kumar Gupta,J.

Hon'ble Donadi Ramesh,J.

1. The petitioner is aggrieved by demand notice dated 06.08.2021 and recovery citation dated 18.04.2022 issued to him for recovery of arrears of road tax and penalty, total amount being a sum of Rs. 2,98,188/-.
2. Counsel for the petitioner submits that the vehicle in question was seized in a criminal case and was auctioned on 22.10.2020 and consequently he is not liable to pay tax nor penalty.
3. Learned Additional Chief Standing Counsel appearing for the State-respondents submits that the issue has to be examined by respondent no. 4 under Rule 18 of the Uttar Pradesh Motor Vehicles Taxation Rules, 1998.
4. Accordingly, without expressing any opinion on merits, we **dispose of** the instant petition with direction to respondent no. 4 to examine the claim of the petitioner and pass a speaking order within eight weeks from the date of receipt of true attested copy of the instant order alongwith a fresh representation and documentary evidence in support thereof. Before passing any order respondent no. 4 will hear the petitioner.

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

Order Date :- 16.11.2023

Ruhi H.