

Court No. - 3

Case :- WRIT TAX No. - 1366 of 2023

Petitioner :- Vibhav Yadav

Respondent :- State Of U.P. And 5 Others

Counsel for Petitioner :- Mustaqeem Ahmad

Counsel for Respondent :- C.S.C

Hon'ble Siddhartha Varma,J.

Hon'ble Shekhar B. Saraf,J.

1. Heard Sri Mustaqeem Ahmad, learned counsel for the petitioner and learned Standing Counsel for the State.

2. Petitioner claims to have sold the vehicle bearing registration No.UP23-T0522 as scrap on 20.04.2007. On that ground, he challenges the notice dated 30.12.2021 demanding Rs. 58,483/- towards tax and Rs. 43,257/- towards penalty.

3. At the outset, learned Standing Counsel states that the petitioner has statutory remedy under Rule 22-A of the Motor Vehicles Taxation Rules, 1998.

4. In view of above, the writ is **disposed of** with the direction that in case, the petitioner files an application in the proper form along with a copy of this order before respondent no.5, within a period of two weeks from today, then the said authority shall pass appropriate orders on the petitioner's application, strictly in accordance with law, as expeditiously as possible, preferably within a period of four weeks from the date of filing of the application/objection.

5. For a period of two months from today or till decision on the application, whichever is earlier, no coercive measures be adopted against the petitioner, pursuant to the impugned demand.

Order Date :- 1.12.2023

Madhurima

(Shekhar B. Saraf. J.) (Siddharth Varma, J.)