

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU

WP(C) No. 379/2025
CM No. 823/2025

Manmohan Wahi

.... Petitioner/Appellant(s)

Through:- Mr. Sumir Pandita, Advocate

V/s

Union Territory of J&K & ors.

.....Respondent(s)

Through:- Mr. Rajesh Thappa, AAG

CORAM : HON'BLE MRS. JUSTICE SINDHU SHARMA, JUDGE

ORDER

18.02.2025

01. The petitioner is aggrieved of the demand of 9% of declared value of the vehicle of the petitioner bearing Registration No. DL-10-CP-7198, made by the respondents as a condition precedent for assigning a new registration mark to his said vehicle in the Union Territory of Jammu and Kashmir.

02. The petitioner submits that, he is the registered owner of vehicle No. DL-10-CP-7198 (model Jeep Compass) registered with the Transport Authority of Union Territory of Delhi. It is submitted that after purchasing the said vehicle, he intends to use/ply the same in the UT of Jammu & Kashmir. As per Section 47 of the Motor Vehicles Act, if the petitioner intends to use the vehicle in the UT for more than 12 months, then he has to approach respondent No. 3 for fresh registration mark of the Union Territory of J&K. The respondent No. 3 has demanded 9% of the declared value of the vehicle as token tax for re-registration of the vehicle.

03. The contention of the petitioner is that the aforesaid demand of respondent No. 3 for new registration mark is not justified in view of the judgment of this Court. The Division Bench of this Court in ***“Zahoor Ahmad Bhat and another vs. Government of J&K and Others”*** in WP(C) 669/2021 decided on 29.04.2021, and this Court in ***Ishfaq Ahmad Tramboo Vs. Union Territory of J&K & ors.*** decided on 09.08.2024, relating precisely to the same controversy as is being raised in the instant petition by the petitioner herein.

04. Notice. Mr. Rajesh Thappa, learned GA accepts notice on behalf of the respondents and submits that the respondents have considered the case of the petitioner in terms of the aforesaid judgment.

05. Heard learned counsel for both the sides.

06. Learned counsel for both the sides submit that the issue involved in this petition is with regard to charging of 9% token tax of the assessed value of the vehicle already registered outside the Union Territory. This issue is squarely covered by the aforesaid judgment dated 09.08.2024.

07. Having regard to the judgments aforementioned and in view of the fact that this Court has already considered the issue in WP(C) No. 3117/2023 decided on 09.08.2024 which applies to the facts of this case also. This petition is also required to be disposed of on the same analogy by holding as under:-

07. It is noteworthy that this court while dealing with the issues involved in the instant petition need not to delve deep into the said issues as the same stand set at rest by the Division Bench in the aforesaid Zahoor Ahmad Bhat's case having been upheld by the Apex Court. Thus, under these circumstances a reference in this regard to para 29 of the judgment supra of the Division Bench would be advantageous, which reads as under:-

"29. We have already noticed the scheme of law, which provides for assignment of new registration mark but deem it proper to reiterate that if the vehicle once registered in any State in India, it shall not be required to be registered elsewhere in India, but when the Motor Vehicle registered in one State, has been kept in another State for a period of exceeding 12 months, the owner shall apply to the Registering Authority within whose jurisdiction the vehicle is for the assignment of new registration mark, this is as provided under Sections 46 and 47 of the Motor Vehicles Act. Therefore, a life time tax that is levied at the point of registration of a vehicle in terms of Section 3 of the Motor Vehicles Act, cannot be levied on a vehicle registered, merely on a presumption that a vehicle registered outside Union Territory of JK, has remained in the Union Territory of J&K for a period exceeding 12 months."

In the aforesaid para, apparently due to typographical error section 3 of the Motor Vehicles Act instead of J&K Motor Vehicles Taxation Act, 1957 has been mentioned].

8. Having regard to the judgment supra of the Division Bench inasmuch as the issues involved in the instant petition, the petition deserves to be allowed.

08. In Ishfaq Ahmad Tramboos case (supra), provisions under Sections 41, 46 & 47 of the Motor Vehicles Act, were considered wherein it has been held as under:.

"5.....

On a conjoint reading of aforesaid provisions, it emanates that a motor vehicle has to be registered once upon payment of fee prescribed by the Central Government and such registration shall be valid throughout India and a vehicle once registered is not required to be registered elsewhere in India and also that after the registration of vehicle by the registering authority, such authority has to assign a registration mark to such vehicle and further in a situation where a vehicle is removed to another State or UT after requisite formalities, the registering authority of that State or UT wherein the vehicle is kept for more than 12 months has to assign a registration mark assigned to it by the Central Government and arrange for the transfer of registration of the vehicle from the records of the registering authority where the vehicle is initially/originally registered and further the State Government has the power to frame rules requiring the owner of a motor vehicle not registered within the State wherein it is brought into or is for the time being in the state, to furnish to the prescribed authority in the State such information with respect to the motor vehicle and its registration as may be prescribed and not pertaining to the

registration fee. It is also manifest that the Motor Vehicles Act, 1988 nowhere provides for re-registration of a vehicle and payment of fee upon such re-registration.”

09. In view of the aforesaid facts and circumstances relying upon the judgments, this petition is allowed by directing the respondents to assign registration mark of the UT of J&K to the aforesaid vehicle of the petitioner in terms of section 47 of the Motor Vehicles Act of 1988 without demanding 9% token tax.

10. Let needful be done by the respondents within a period of two months from the date, copy of this order is served upon the respondents. The respondents, however shall be at liberty to take up the matter with regard to the aforesaid vehicle of the petitioner with the registering authority of the UT of Delhi for refund of token tax paid on the vehicle in question for its payment towards the UT of J&K as has been done in the above **Zahoor Ahmad Bhat’s** case.

11. This petition is **disposed of** in the above terms.

(SINDHU SHARMA)
Judge

JAMMU
RAM MURTI/PS
18.02.2025

Whether the order is speaking	:	Yes/No
Whether the order is reportable	:	Yes/No