

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR**

**WP(C) 960/2025
CM(2520/2025)**

Abdul Majid Bhat.

...Petitioner(s)

Through: Ms. Syed Ainain Qadri, Advocate.

Vs.

Union Territory of J&K and Others.

...Respondent(s)

Through: Mr. Furqan Yaqub Sofi, GA.

CORAM:

Hon'ble Mr. Justice Wasim Sadiq Nargal, Judge.

ORDER

07.05.2025

01. An application bearing CM No. 2766/2025 has been preferred by the applicant/petitioner for placing on record the photocopy of S.O 183 of 2020 dated 2nd June, 2020 in compliance to order dated 30th April, 2025 passed by this Court in WP(C) No. 960/2025.

02. For the reasons stated in the application coupled with what has been argued by the learned counsel for the applicant/petitioner, the same is allowed and the photocopy of SO accompanying the application is taken on record, with all just exceptions.

03. CM No. 2766/2025 is accordingly ***disposed*** of.

WP(C) No. 960/2025; CM No. 2520/2025:

04. The issue which has been projected in the instant petition, has already been set at rest by the Division Bench of this Court in case titled as Zahoor Ahmad Bhat vs Government

of J&K and Ors bearing WP(C) No. 669/2021 decided on 29th April, 2021, which has been upheld by the Hon'ble Apex Court, as has already been noticed by a Coordinate Bench of this Court in an identical matter bearing WP(C) No. 3117/2023 tilted "Ishfaq Ahmad Tantray vs Union Territory of J&K and Others" decided on 9th August, 2024. Paragraph 29 of the judgment passed by the Division Bench shall be advantageous to be referred to in this case, 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."

Paragraph No. 9 of the judgment passed by a Coordinate Bench of this Court in WP(C) No. 3117/2023 tilted Ishfaq Ahmad Tantray vs Union Territory of J&K and Others decided on 9th August, 2024, would also be advantageous to be referred to in this case, which reads as under:

“9. Accordingly, the petition is allowed and by issuance of a writ of mandamus the respondents in general and respondent 3 in particular are commanded 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. Let the needful be done by the respondents within four weeks’ time from the date of passing of this order. 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 State of Haryana 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.”

05. The learned counsel for the petitioner submits that the instant petition be also disposed of on the same lines as has been done by the Coordinate Bench of this Court, relying upon the judgment passed by the Division Bench of this Court, which has been upheld by the Hon’ble Apex Court.

06. With the consent of the learned counsel for the parties, the instant writ petition is taken up for disposal at this stage and the same is accordingly disposed of in the light of the judgment of the Division Bench mentioned *supra* as also in the light of the Order/judgment passed by a Coordinate Bench of this Court and a direction is accordingly issued to the respondent No. 3 to accept the application of the petitioner for re-registration of his vehicle for assignment of a new registration mark, without insisting on payment of re-registration fee, which if be done, would be in conformity with the direction passed by the Division Bench of this Court. As a

necessary corollary, the impugned valuation report dated 3rd April, 2025, prepared by the Accounts Officer, Regional Transport Officer, Kashmir, insofar as it directs/demands payment of fee @9%, which is in derogation of the mandate and spirit of the judgment passed by the Division Bench, shall stand quashed.

07. Writ petition ***disposed of*** in the manner as indicated above.

(Wasim Sadiq Nargal)
Judge

SRINAGAR:

07.05.2025

"HAMID"

