IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(C) No. 2946 of 2012

M/s Ganesh Automobiles through its Proprietor Shri Rajendra Prasad Shaw, son of late Nanku Shaw, resident of Manaitand, P.O. Dhansar, P.S.-Dhansar, District: Dhanbad.

..... … Petitioner

Versus

1. State of Jharkhand.
2. The Deputy Commissioner, P.O and P.S. and District: Dhanbad.
3. The Certificate Officer, Dhanbad.
4. The District Transport Officer, Dhanbad, P.O and P.S. and District: Dhanbad.
5. The Regional Transport Officer, P.O and P.S. and District: Dhanbad.

..... … Respondents

CORAM : HON'BLE MR. JUSTICE SANJAY KUMAR DWIVEDI

For the Petitioner : Mr. Jitendra Kumar Pasari, Advocate.
: Mr. Avinash Kumar Pasari, Advocate.
For the State : Mr. Mukul Kumar Singh, A.C. to G.P.-III.

11/ 17.08.2026 Heard learned counsel appearing for the petitioner and learned counsel appearing for the respondents-State.

2. This writ petition has been filed under Article 226 of the Constitution of India for quashing the order dated 30.03.2012, passed in Certificate Appeal No. 01 of 2011 by the respondent No. 2 and also for quashing of the order dated 22.12.2010, passed by the respondent No. 3 in Certificate Case No. 106(MVT)/2008-2009.

3. Learned counsel appearing for the petitioner submits that the Certificate Officer has passed the order only on the ground of limitation saying that thirty years are the limitation period of filing the case and so far as other points taken by the petitioner in the objection filed under Section 9 of the Bihar and Orissa Public Demand Recovery Act has not been answered and the appellate authority has also dismissed the appeal stating therein that 40% of statutory amount has not been deposited. He next submits that after the order of the certificate officer, the petitioner has approached this court in W.P.(C)

No. 4215 of 2011, which was disposed of with the liberty to the petitioner to file the appeal. He further submits that the appeal of the petitioner was dismissed by the appellate authority only on the ground that 40% of statutory amount has not been deposited and the said appeal has not been decided on merits. He then submits that the petitioner was having the petroleum tanker bearing registration number BR-17-B-8634 and the said tanker was registered on 14.06.1980. He next submits that for that petroleum tanker, the road permit was also issued by the office of respondent No. 4 by the competent authority. He also submits that from the year 2001 till 03.09.2004, the petitioner did not pay the road taxes. He further submits that since the year 2001, the said petroleum tanker was lying in Haldia in the State of West Bengal in a defective condition. He submits that on these backgrounds, the certificate case was filed before the respondent No. 3, wherein the petitioner has been directed to pay Rs. 1,42,362/-. He submits that further the department is well knowing that any registration is valid for only 15 years and in view of that the authority has not taken into consideration all these aspects and rejected the case only on the ground of limitation.

4. Learned counsel appearing for the State has opposed the prayer and submits that the petitioner has not produced all the documents before the authority to suggest that the said vehicle was not plying on the road and in view of that the authority has rightly passed the said order.

5. On query made by this court, learned counsel appearing for the State fairly submits that so far as other grounds taken by the petitioner have not been answered by the certificate officer and only on the ground of limitation, the certificate case was dismissed.

6. Mr. Pasari, learned counsel appearing for the petitioner in reply further submits that petitioner has already informed the

department by way of filing a petition of not plying the vehicle in question, by way of Annexure-8 brought in the rejoinder filed by the petitioner to the counter affidavit filed by respondent No. 5.

7. In view of the above and considering and looking into the order of the certificate officer, it transpires that the said order has only been passed on the ground of limitation, however, the grounds taken by the petitioner of not plying the vehicle after expiry of the registration and the parking of the said vehicle at Haldia in the State of West Bengal have not been taken into consideration. The law is well settled in this regard if the vehicle is not plying and it has come to the knowledge of the department, the road tax is not payable and the same has been found mentioned in Section 17 of the Jharkhand Motor Vehicles Taxation Act, 2001. Further reference may be made to the case of the ***State of Gujarat & Ors. Versus Kaushik Bhai K. Patel & Anr***., reported in **AIR 2000 SC 2175** and further in the case ***Ramnaresh Singh Versus State of Bihar***, reported in **1994(2) PLJR 155**.

8. In view of the above facts reasons and analysis, the order dated 30.03.2012, passed in Certificate Appeal No. 01 of 2011 by the respondent No. 2 and the order dated 22.12.2010, passed by the respondent No. 3 in Certificate Case No. 106(MVT)/2008-2009, are hereby, quashed. The matter is remitted back to the Certificate Officer, who is respondent No. 3 and the respondent No. 3 will pass the appropriate order afresh by providing proper opportunity of hearing to either of the parties.

9. This writ petition is allowed and disposed of in the above terms.

(Sanjay Kumar Dwivedi, J.)

Dated:-17.08.2026
Amitesh/-