IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.9714 of 2015

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Brij Kishore Tiwary S/o Late Jagdish Tiwary, Resdient of Machagar Lachiram, P.O. Machagar Lachiram, P.S. Hathua, District- Gopalganj, Bihar, Pin Code-841436.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary, Finance Department Government of Bihar, Patna.
2. The Principal Secretary, Finance Department, Government of Bihar, Patna.
3. The Principal Secretary, Transport Department, Government of Bihar, Patna.
4. The District Transport Officer, Gopalganj.
5. The Superintendent of Police, Gopalganj.
6. The Motor Vehicle Inspector, Gopalganj.

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Sabbir Ahmad with Mr. Shambhu Sharan Singh, Advocates

For the Respondent/s : Mr. Ajay Kumar Singh, AC to S.C. 2

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

4 09-09-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks a direction upon the respondents to grant the benefit of payment of one time tax under the provisions of the Bihar Motor Vehicles Taxation Act, 1994, as amended by the Bihar Finance Act, 2014, under which provision has been made for payment of one time tax at the rate of 7% of the cost of the vehicle, excluding the VAT amount, which is to be levied at the time of registration for a period of 15 years and it is further provided that one time tax payable by such vehicle shall be calculated after deducting the tax amount as per Schedule-1 which has already been paid. The petitioner had purchased a motor vehicle, Bolero, for the price of Rs.4,77,408.13 in which Bihar VAT amount of Rs.64,450.09 has also been paid. The vehicle was registered on 23.3.2013.

It is the case of the petitioner that he was paying quarterly tax as per the then prevailing provisions of the Act but had delayed the payment of tax for the period from 11.2.2014 to 10.2.2015 which was, in fact, paid on 27.11.2014. Thereafter when the petitioner approached the tax authorities they started raising various issues regarding payment of penalty for delayed payment, etc.

In the counter affidavit it is stated that the provision of the Bihar Motor Vehicles Taxation Act has since been amended by the Bihar Finance Act and in terms of the said amended provision the grievance of the petitioner does not survive and the writ application has become infructuous.

In our view also, on account of the said amendment the petitioner would now be required to pay one time tax at the rate of 7% after excluding the amount which has already been paid by the petitioner earlier under the Motor Vehicles Taxation Act.

The writ application is, accordingly, disposed of in terms of the aforesaid statement made in the counter affidavit.

Let the respondent authorities accept the one time tax to be paid by the petitioner in accordance with the provisions of the amended Act.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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