

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE THE CHIEF JUSTICE MR.ASHOK BHUSHAN

&

THE HONOURABLE MR.JUSTICE A.M.SHAFFIQUE

THURSDAY, THE 21ST DAY OF MAY 2015/31ST VAISAKHA, 1937

WA.No. 443 of 2015 () IN WP(C).24084/2013

AGAINST THE JUDGMENT IN WP(C) 24084/2013 of HIGH COURT OF KERALA
DATED 24-10-2014

APPELLANT(S)/PETITIONER :-

C.K.ASHRAF, AGED 45 YEARS
S/O.K.V.KAMAL KUTTY HAJI, ASHRAF MANZIL
SREEKANDAPURAM P.O., SREEKANDAPURAM AMSOM
KANNUR DISTRICT - 670 631.

BY ADVS.SRI.V.T.MADHAVANUNNI
SRI.V.A.SATHEESH
SRI.J.ABHILASH

RESPONDENT(S)/RESPONDENTS :-

1. THE SUB REGIONAL TRANSPORT OFFICER
SUB REGIONAL TRANSPORT OFFICE, MINI CIVIL STATION
TALIPARAMBA P.O., KANNUR DISTRICT - 670 141.
2. THE DEPUTY TRANSPORT COMMISSIONER
NORTH ZONE, CIVIL STATION, KOZHIKODE -673 020.
3. THE KERALA MOTOR TRANSPORT WORKERS WELFARE FUND OFFICER
KERALA MOTOR TRANSPORT WORKERS WELFARE FUND OFFICE
TALIPARAMBA, TALIPARAMBA P.O., KANNUR DISTRICT -670 141.

R3 BY ADV. SRI.NAVEEN. T, SC, KMTWWFB
R1 & R2 BY SR.GOVERNMENT PLEADER SRI.P.I.DAVIS

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 21-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

jvt

**ASHOK BHUSHAN, C.J &
A.M. SHAFFIQUE, J.**

W.A. No.443 of 2015

Dated this the 21st day of May 2015

J U D G M E N T

Shaffique, J.

The writ petitioner is the appellant, who challenges the judgment dated 24.10.2014 passed by the learned Single Judge in W.P.(C) No.24084 of 2013. The appellant has sought for quashing Exts.P2, P6 and P7, which were demand notices issued by the transport authorities for arrears of motor vehicle tax. It was contended by the petitioner that the vehicle was involved in an accident and was completely damaged. It was also stated that from the date of the accident, 1.2.2011 till 23.5.2013, the vehicle was garaged for repairs. The learned Single Judge did not interfere with the demand made on a finding that the petitioner has not submitted G-Form as contemplated under the provisions of the Motor Vehicles Act, 1988 and the Rules framed thereunder.

2. Learned counsel for the appellant submits that sufficient materials are available to indicate that the vehicle

was damaged. The fact remains that unless the G-Form is submitted in terms of the Rules, an owner of the vehicle will not be entitled for any exemption from payment of tax. The authority did not have the opportunity to verify whether the particulars mentioned in the G-Form was correct, which entitles exemption from payment of tax. Since the petitioner did not avail of that opportunity, we do not find any error in the judgment passed by the learned Single Judge.

3. Learned counsel for the appellant further submits that no action is being taken by the transport authorities to inspect the vehicle for the purpose of issuing fitness certificate and to receive tax from the date on which the vehicle was fit to ply on the road. It is not in dispute that the demand now made has not been paid. Unless the arrears of motor vehicle tax has been paid, the transport authorities are not bound to inspect the vehicle for issuance of fitness certificate. Therefore, it is always be open for the petitioner to comply with the legal formalities and present his vehicle for issuance of fitness certificate.

W.A. No.443 of 2015

-: 3 :-

With these observations, this writ appeal is dismissed.

**Sd/-
ASHOK BHUSHAN
CHIEF JUSTICE**

**Sd/-
A.M. SHAFFIQUE
JUDGE**

//TRUE COPY//

P.A. TO JUDGE

Jvt