

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**MONDAY, THE 12TH DAY OF JANUARY 2015/22ND POUSHA, 1936**

**WP(C).No. 858 of 2015 (F)**  
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**PETITIONER:**  
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**SUMI SUGUNAN AGED 31 YEARS  
SUMI BHAVANAM, PATTANAKKAD P.O., CHERTHALA  
ALAPPUZHA.**

**BY ADV. SRI.G.PRABHAKARAN**

**RESPONDENT(S):**  
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- 1. THE JOINT REGIONAL TRANSPORT OFFICER  
CHERTHALA, ALAPPUZHA - 688 524.**
- 2. THE SUB INSPECTOR OF POLICE,  
CHAVARA, KOLLAM- 691 583.**
- 3. THE DISTRICT COLLECTOR,  
ALAPPUZHA - 688 001.**
- 4. THE DEPUTY TAHASILDAR,  
REVENUE RECOVERY, TALUK OFFICE,  
CHERTHALA, ALAPPUZHA DISTRICT - 688 524.**
- 5. THE VILLAGE OFFICER,  
PATTANAKKAD, CHERTHALA, ALAPPUZHA - 688 531.**
- 6. POOKUNJU,  
S/O. ABDUL KAREEM, NOUSHAD MANZIL, VENGAMURI  
VENGAMURI P.O., MINAKKAPPALLY, KOLLAM DISTRICT - 690 521.**

**BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
12-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

WP(C).No. 858 of 2015 (F)

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**APPENDIX**

**PETITIONER(S)' EXHIBITS :**

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**EXHIBIT-P1-TRUE COPY OF THE R.C BOOK WITH ITS NO.KL-04-L-5953**

**EXHIBIT-P2-TRUE COPY OF THE SALE AGREEMENT DATED 24/02/2010**

**EXHIBIT-P3-TRUE COPY OF THE REVENUE RECOVERY NOTICE WITH NO. TALUK (B4)  
FILE NO. 2014/895/4/200 DATED 19/09/2014.**

**EXHIBIT-P4-TRUE COPY OF THE REVENUE RECOVERY NOTICE WITH NO. TALUK (B4)  
FILE NO. 2014/895/4/200 DATED 19/09/2014.**

**EXHIBIT-P5-TRUE COPY OF THE PETITION BEFORE THE JUDICIAL FIRST CLASS  
MAGISTRATE COURT-II CHERTHALA DATED OCTOBER, 2011.**

**EXHIBIT-P6-TRUE COPY OF THE CERTIFICATE DATED 16/11/2014**

**EXHIBIT-P7-TRUE COPY OF THE OBJECTION SUBMITTED BY THE PETITIONER IST  
AND 4TH RESPONDENT DATED 08/12/2014.**

**RESPONDENT(S)' EXHIBITS : NIL**

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**// TRUE COPY\\**

**PA TO JUDGE**

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**A.K.JAYASANKARAN NAMBIAR, J.**

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**W.P.(C).NO.858 OF 2015**  
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**Dated this the 12<sup>th</sup> day of January, 2015**

**J U D G M E N T**

The petitioner, who was the owner of a goods carriage vehicle bearing registration number KL 4/L/5953 is stated to have sold the vehicle to the 6<sup>th</sup> respondent on 24.02.2010. It is the case of the petitioner that the vehicle was apprehended by the police authorities in connection with an offence under the Kerala Protection of River Banks and Regulation of Removal of Sand Act, 2001 and retained in police custody with effect from 9.6.2010. The petitioner has now been served with Exts.P3 and P4 revenue recovery notices in connection with the recovery of motor vehicle tax dues in respect of the vehicle from 01.06.2010 onwards. According to the petitioner, for the period subsequent to 24.02.2010, he will not be liable for payment of motor vehicle tax since he was not either in ownership, possession or control of the vehicle after that date. That apart, it is stated that the vehicle has been in police custody from 09.06.2010 onwards, and therefore, by virtue of Section 22 of the Kerala Motor Vehicle Taxation Act, read with the notification issued by the Government, there was an exemption from payment of motor vehicle tax in respect of the vehicle for the period during which it was in police custody. The petitioner has preferred Ext.P7 representation before the 1<sup>st</sup> respondent, and the 4<sup>th</sup> respondent, narrating these facts and

seeking for a modification of the revenue recovery notices served on him. It is his prayer in the writ petition that coercive steps for recovery of tax pursuant to Exts.P3 and P4 be suspended, till such time as orders are passed by the 1<sup>st</sup> and 4<sup>th</sup> respondents on Ext.P7 representation.

2. I have heard Sri.G.Prabhakaran, the learned counsel for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader appearing on behalf of the respondents.

3. On a consideration of the facts and circumstances of the case and submissions made across the bar, I dispose the writ petition with a direction to the 1<sup>st</sup> and 4<sup>th</sup> respondents to consider and pass orders on Ext.P7 representation filed by the petitioner before them, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. Coercive steps pursuant to Exts.P5 and P4 notices shall be kept in abeyance till such time as orders are passed by the 1<sup>st</sup> and 4<sup>th</sup> respondents, as directed above, and communicated to the petitioner.

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

mns

