

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF MARCH 2015/19TH PHALGUNA, 1936

WP(C).No. 4171 of 2015 (V)

PETITIONER(S) :

**MANU PADMADAS, S/O.PADMADAS, AGED 32 YEARS,
VEMMELIL HOUSE, TRIPUNITHURA.**

**BY ADVS.SRI.SHAJI THOMAS
SRI.BINU PAUL
SRI.T.V.VINU**

RESPONDENT(S) :

- 1. DEPUTY TAHSILDAR (RR),
KANAYANNUR TALUK, KOCHI - 682 011.**
- 2. VILLAGE OFFICER,
NADAMA, TRIPUNITHURA - 682 301.**
- 3. SUB - REGIONAL TRANSPORT OFFICE,
TRIPUNITHURA - 682 301.**

BY GOVERNMENT PLEADER SRI.SHYSON.PMANGUZHA

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 10-03-2015, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

Msd.

WP(C).No. 4171 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT P1: TRUE PHOTOCOPY OF THE DEMAND NOTICE DATED 24.11.2014
ISSUED BY THE 1ST RESPONDENT.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 4171 of 2015
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Dated this the 10th day of March, 2015

JUDGMENT

The petitioner, who is the registered owner of a container lorry bearing registration No.KL -43-3692, is aggrieved by Ext.P1 revenue recovery notice, that has been served on him demanding Motor Vehicle Tax for the period from 01.10.2011 onwards. The case of the petitioner is that while he is the registered owner of the vehicle in question, he has not been operating the vehicle and he has also filed the necessary 'G' forms claiming exemption from Motor Vehicle Tax. The writ petition is filed on the said contentions.

2. I have heard Sri.Shaji Thomas, the learned counsel appearing for the petitioner as also Sri.Shyson P.Manguzha, the learned Government Pleader appearing for the respondents.

3. The learned Government Pleader would submit, on instructions that, there are no 'G' forms filed by the petitioner. Taking note of the said contentions of the learned Government Pleader, and considering the plea of financial hardship urged on behalf of the petitioner, I dispose the writ petition with the following directions:-

- (i) The motor vehicle tax dues from the petitioner, as

stated in Ext.P1 notice, is seen to be ₹ 2,17,800/- together with accrued interest and other charges. Accordingly, if the petitioner pays the said amount in ten equal and successive monthly installments, commencing from 25.03.2015, then the further proceedings against him pursuant to Ext.P1 shall be kept in abeyance.

(ii) On completion of the payments as directed above, it will be open to the petitioner to approach the respondents with an application for refund of the tax so paid by him. On receipt of the application for refund, the respondents shall deal with the same in accordance with the provisions of the Kerala Motor Vehicle Taxation Acts and Rules.

(iii) It is made clear that if the petitioner defaults in any of the conditions, he will lose the benefit of this judgment, and it will be open to the respondents to proceed against the petitioner from the stage at which the proceedings presently stand.

A.K.JAYASANKARAN NAMBIAR
JUDGE