IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 25TH DAY OF FEBRUARY 2015/6TH PHALGUNA, 1936

WP(C).No. 5949 of 2015 (P)

PETITIONER:

VENU K. NAIR,
VAISHNAVAM, KODUMON POST, ADOOR
PATHANAMTHITTA.

BY ADV. SRI.STALIN PETER DAVIS

RESPONDENT:
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1. **THE REGIONAL TRANSPORT OFFICER (TAXATION OFFICER), PATHANAMTHITTA-689645.**

2. **AJESH THANKACHAN,**
AJESH VILLA, SOORANADU.P.O, KOLLAM-686001.

BY GOVERNMENT PLEADER SRI.SUDEESH KUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 5949 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1 **A TRUE COPY ORDER CMP NO.1409/14 IN CR.NO.170/14 DT.17/11/2014 GIVING POSSESSION OF THE VEHICLE KL-5/N/9108.**

EXT.P2 **A TRUE COPY LETTER DT.10-1-2014 BY THE IST RESPONDENT TO THE DISTRICT REGARDING REVENUE RECOVERY STEPS TAKEN AGAINST THE 2ND RESPONDENT.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.5949 OF 2015 (P)

Dated this the 25th day of February, 2015

J U D G M E N T

The petitioner in the writ petition is a person who purchased a vehicle bearing registration No.KL-5/N 9108 from the 2nd respondent. The grievance of the petitioner in the writ petition is that in respect of the tax arrears that accrued in respect of the vehicle for the period prior to the date on which he obtained ownership over the vehicle, steps have been taken under the Revenue Recovery Act for recovery of the tax amounts from him. It is his contention in the writ petition that the liability to tax ought to be on the 2nd respondent, who was the owner of the vehicle at the relevant point of time, and not on the petitioner who obtained the ownership of the vehicle only subsequently.

2. I have heard Sri.Stalin P. Davis Ambatt, the learned counsel appearing for the petitioner as also Sri.Sudheesh Kumar.S., the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the bar, I note that as per Section 9 of the Kerala Motor Vehicles Taxation Act, the liability to pay tax accrues even to a person succeeding to the ownership, possession or control of the motor vehicle, in the event of the erstwhile owner not paying the tax due to the Government. In the light of the said provision, the steps initiated by the 1st respondent to recover the amounts from the petitioner, cannot be said to be illegal. Learned counsel for the petitioner would further submit that there is a One Time Settlement [OTS] scheme currently in vogue and the petitioner would like to avail the benefit of the said scheme. To enable the petitioner to do so, I make it clear that if the petitioner submits an application for the benefit of OTS Scheme before the 1st respondent, within a period of one week from the date of receipt of a copy of this judgment, the 1st respondent shall consider the same in the light of the Government order G.O.(P)No.91/2014 dated 29.12.2014, within a period of one week thereafter, after hearing the petitioner. I also make it clear that any amounts paid by the petitioner, towards the motor vehicle tax dues of the 2nd respondent, can be recovered by the petitioner from the 2nd respondent through

duly constituted proceedings, in accordance with law.

The writ petition is disposed as above.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp