

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 13TH DAY OF MARCH 2015/22ND PHALGUNA, 1936

WP(C) .No. 8092 of 2015 (J)

PETITIONER(S) :

LATHA MOHAN,
W/O.MOHANAN, KUTTIYIL PUTHEN VEEDU,
MAMPARA P.O.,
RANNI-PERINADU,
PATHANAMTHITTA DISTRICT.

BY ADV. SRI.O.D.SIVADAS.

RESPONDENT(S) :

1. THE REGIONAL TRANSPORT OFFICER,
PATHANAMTHITTA - 689 645.
2. DISTRICT COLLECTOR/AUTHORISED OFFICER (RR) ,
PATHANAMTHITTA - 689 645.
3. THE TAHSILDAR,
RANNI TALUK, RANNI,
PATHANAMTHITTA DISTRICT-689 672.
4. THE VILLAGE OFFICER,
PERINADU VILLAGE,
PATHANAMTHITTA DISTRICT- 689 645.

BY SENIOR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

ivs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

EXHIBIT P1. COPY OF THE RC PARTICULARS OF THE VEHICLE BEARING
NO.KL.03.P.7003.

EXHIBIT P2. COPY OF THE MEMO DATED 24.7.13 ISSUED BY THE 1ST
RESPONDENT.

EXHIBIT P3. COPY OF THE REPLY DATED 21.8.13 SUBMITTED BY THE
PETITIONER.

EXHIBIT P4. COPY OF THE LETTER DATED 17.12.14 ISSUED BY THE 1ST
RESPONDENT.

EXHIBIT P5. COPY OF THE LETTER DATED 27.12.14 SUBMITTED BY THE
PETITIONER.

EXHIBIT P6. COPY OF THE DEMAND NOTICE DATED 28.1.15 ISSUED BY THE
2ND RESPONDENT.

EXHIBIT P7. COPY OF THE DEMAND PRIOR TO ATTACHMENT OF LAND DATED
28.1.15.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 8092 of 2015

Dated this the 13th day of March, 2015

JUDGMENT

The petitioner, who was served with Ext.P2 memo demanding arrears of Motor Vehicle Tax, filed Ext.P3 objection to the said memo. Thereupon the 1st respondent, by Ext.P4 communication, overruled the objections of the petitioner and confirmed the demand in Ext.P2 memo. The petitioner was, thereafter served with Exts.P6 and P7 demand notices under the Kerala Revenue Recovery Act, for recovery of the amounts confirmed against the petitioner. It is these notices that are impugned in the present writ petition.

2. I have heard Sri.O.D. Sivadas, the learned counsel appearing for the petitioner and Smt.Sobha Annamma Eappen, the learned Government Pleader, appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I find that Ext.P4 communication is virtually in the nature of an order passed against the petitioner, determining her liability to pay tax as indicated in Ext.P2 memo. In that view of the matter, therefore, the petitioner has an effective remedy, against Ext.P4, by filing an appeal to the

Deputy Transport Commissioner in accordance with Section 23 of the Kerala Motor Vehicles Taxation Act read with Rule 12 of the Kerala Motor Vehicle Taxation Rules. Therefore, without making any observation regarding the legality of Ext.P4 order, I relegate the petitioner to the remedy of filing an appeal before the Deputy Transport Commissioner, against Ext.P4 order. To enable the petitioner to do this, I stay the recovery action pursuant to Exts.P6 and P7 notices for a period of two weeks from today, making it clear that on the expiry of the period of two weeks, the stay granted in this judgment will cease to operate.

The writ petition is disposed as above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE