IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 15TH DAY OF JANUARY 2015/25TH POUSHA, 1936

WP(C).No. 12727 of 2011 (M)

PETITIONER(S):

P.V.VINAYAKUMAR, AGED 41,
S/O.P.V.VELAYUDHAN, H.NO.20/3A, PALLURUTHY
KOCHI - 6.

BY ADVS.SRI.P.GOPALAKRISHNA MENON
SRI.M.JITHESH MENON

RESPONDENT(S):
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1. **THE REGIONAL TRANSPORT OFFICER, (TAXATION OFFICER), ERNAKULAM, CIVIL LINES, KAKKANAD, KOCHI - 30.**

2. **THE JOINT REGIONAL TRANSPORT OFFICER, (TAXATION), MATTANCHERY, KOCHI - 682005.**

R BY GOVERNMENT PLEADER SMT.LILLY.K.T.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 15-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C).NO.12727/2011

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE GOODS CARRIAGE PERMIT IN RESPECT OF KL-7/BK.2204 DATED 8.7.2010.

EXT.P2: COPY OF THE REGISTRATION CERTIFICATE OF GOODS CARRIAGE KL-7/BK.2204 WITH ENDORSEMENT REGARDING REMITTANCE OF TAX.

EXT.P3: COPY OF THE JUDGMENT IN W.P.(C).NO.32449/10 DATED 28.10.10.

EXT.P4: COPY OF THE ORDER IN W.P.(C).NO.2985/2011 DATED 28.1.11.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.12727 OF 2011 (M)

Dated this the 15th day of January, 2015

J U D G M E N T

The petitioner, who was the registered owner of a heavy goods vehicle bearing registration No.KL-7/BK 2204, approached this Court through the present writ petition, when faced with the situation where the payment effected by him, of motor vehicle tax for the quarter beginning from 1.4.2011, was refused to be accepted by the 2nd respondent on the ground that there were certain check reports in respect of the vehicle, the adjudication in respect of which was pending before the respondents. It is seen that, by an interim order dated 29.4.2011, there was a direction issued to the 2nd respondent to receive the motor vehicle tax in respect of the vehicle, despite the pendency of any check report against the vehicle, provisionally and subject to the result of this writ petition. It is submitted by counsel for the petitioner that, on the strength of the interim order, the motor vehicle tax was paid to the 2nd respondent and was accepted by him. In that view of the matter, I close this writ petition by making it clear that the respondents will be free to finalise the proceedings on the basis of the check report, if not already done, notwithstanding the fact that the 2nd respondent has already accepted the tax for the quarter in question, based on the direction of this Court. The 1st respondent shall finalise any pending check reports in respect of the vehicle within a period of two months from the date of receipt of a copy of this judgment. It is made clear that, the interim arrangement that prevailed during the pendency of the writ petition, with regard to acceptance of motor vehicle tax, shall continue to hold good till the finalisation of the check reports by the 1st respondent.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp