IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 27TH DAY OF JULY 2015/5TH SRAVANA, 1937

WP(C).No. 9963 of 2015 (U)

PETITIONER :

SHADIL SHABEER,
MANGULAM HOUSE, PRIYADARSINI LANE,
P.O MUTTADA, THIRUVANANTHAPURAM.

BY ADV. SRI.ANIL SIVARAMAN

RESPONDENT(S):
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1. **THE REGIONAL TRANSPORT OFFICER,**
   (TAXATION OFFICER), THIRUVANANTHAPURAM - 695 001.

2. **THE DISTRICT COLLECTOR,**
   THIRUVANANTHAPURAM - 695 001.

BY GOVERNMENT PLEADER SMT. M.T.SHEEBA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 27-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

sts

WP(C).No. 9963 of 2015 (U)

APPENDIX

PETITIONER(S)' EXHIBITS

P1- TRUE COPY OF REGISTRATION CERTIFICATE DATED 23.3.2012

P2- TRUE COPY OF TAX LICENSE DATED 30.6.12

P3- TRUE COPY OF REGISTRATION CERTIFICATE DATED 23.9.2008

P4- TRUE COPY OF RR NOTICE DATED 14.10.2014

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.S.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

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W.P.(C).No.9963/2015

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Dated this the 27th Day of July, 2015

<u>J U D G M E N T</u>

The petitioner has approached this Court challenging revenue recovery proceedings. The amount demanded, Rs.70,165/- is due as motor tax arrears.

2. The petitioner's case is that the petitioner has no liability as the vehicle in question is a private motor car and the entire tax was paid at the time of registration.

3. In this matter, a counter affidavit has been filed on behalf of the first respondent. It is submitted by the learned Government Pleader that the original vehicle stood in the name of the petitioner and it was registered as a motor cab (taxi vehicle) and motor cabs, at that time, were exempted from remitting one time tax. The vehicle was later altered as that of motor car with effect from 01/03/2012. It is also stated that as per the Finance Act, the registered owner was liable to pay proportionate one time tax for

the remaining period and there was an omission to claim that amount while transferring the vehicle in the name of the petitioner. This was detected later and notice was issued to the petitioner for remitting the same. Due to non compliance of the above order, revenue recovery proceedings are initiated against the petitioner.

4. There is no dispute to the fact that originally the vehicle was registered as motor cab and later transferred as a private motor car. In that view of the matter, the petitioner is liable to pay tax at the schedule rate of the second vehicle. There is no infirmity with the demand raised in Ext.P4. The writ petition is, therefore, dismissed. However, the petitioner is given four weeks time to pay the entire amount due. Till then all coercive steps shall be deferred. No costs.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

ms