IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

FRIDAY, THE 9TH DAY OF JANUARY 2015/19TH POUSHA, 1936

WP(C).NO. 15836 OF 2013 (D)

PETITIONER(S):

PRADEEPAN, AGED 47 YEARS,
S/O. PRABHAKARAN, MATHRAMKOTT HOUSE, KAKKASSERY
THRISSUR DISTRICT.

BY ADVS.SRI.NAGARAJ NARAYANAN
SRI.SAIJO HASSAN
SRI.BENOJ C AUGUSTINE
SRI.SEBIN THOMAS
SMT.J.KASTHURI

RESPONDENT(S):

1. STATE OF KERALA
   REPRESENTED BY THE SECRETARY
   MOTOR VEHICLES DEPARTMENT, SECRETARIAT
   THIRUVANANTHAPURAM-695001.

2. THE REGIONAL TRANSPORT OFFICER
   THRISSUR-680001.

3. THE JOINT REGIONAL TRANSPORT OFFICER
   GURUVAYOOR-680101.

R1-R3 BY GOVERNMENT PLEADER SRI. R. RANJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 09-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

NS

WP(C).NO. 15836 OF 2013 (D)

APPENDIX

PETITIONER(S)' EXHIBITS :

EXHIBIT P1- COPY OF THE RELEVANT PAGES OF CERTIFICATE OF REGISTRATION OF PETITIONER'S VEHICLE.

EXHIBIT P2- COPY OF THE PERMIT OF THE PETITIONER'S VEHICLE.

EXHIBIT P3- COPY OF THE NOTICE NO. BEARING REF.NO. CCA/88/2012/CZ-1 DATED 22-5-2012 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS : NIL

/ TRUE COPY /

NS P.A. TO JUDGE

K.VINOD CHANDRAN, J

W.P.(C).No. 15836 of 2013

Dated 9th January, 2015

JUDGMENT

The petitioner is aggrieved with Ext.P3 notice wherein the petitioner was directed to produce the vehicle bearing No.KL-01 H-5706 on the premise that the seating capacity of the vehicle has been reduced to 12. The petitioner apprehends that the vehicle would be retained if produced and he would be directed to pay quarterly tax at the rate specified as to the original seating capacity of the vehicle. With respect to retention, the apprehension is misplaced since there is no provision for seizure of the vehicle. It is also to be noticed that, there can be no direction granted to increase the seating capacity of the vehicle, if it stands reduced. However, with respect to the question of tax payable, it has to be on the basis of the original seating capacity of the vehicle as decided in **Musthaffa v. Assistant Motor Vehicle Inspector (2014 (1) KLT 575)**.

With the above observation, the writ petition would stand dismissed. The petitioner shall approach the taxation authorities and pay tax in accordance with the original seating capacity of the vehicle.

Sd/-

K.VINOD CHANDRAN
Judge

Mrcs

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