

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 8TH DAY OF JULY 2015/17TH ASHADHA, 1937

WP(C).No.15706 of 2014 (K)

PETITIONER'S:

1. VINU.M.B,AGED 29 YEARS,S/O.BABU M.K.,
MANALIPARAMBIL HOUSE,KAITHRAM P.O,
KOTTUVALLEY,NORTH PARAVOOR,ERNAKULAM DISTIRCT.
2. USHA,AGED 55 YEARS,W/O.BABU,MANALIPARAMBIL HOUSE,
KAITHRAM P.O,KOTTUVALLEY,NORTH PARAVOOR,
ERNAKULAM DISTIRCT.

BY ADVS.SRI.C.A.NAVAS
SRI.C.J.SOLOMAN
SRI.T.K.SASIKUMAR
SRI.SIMI.C. SIVASANKAR

RESPONDENT'S:

1. THE VILLAGE OFFICER,KOTTUVALLEY VILLAGE,
NORTH PARAVOOR,ERNAKULAM DISTRICT-688011.
2. DEPUTY TAHSILDAR (REVENUE RECOVERY),
NORTH PARAVOOR THALUK,ERNAKULAM DISTRICT-688011.
3. DISTRICT COLLECTOR,COLLECTORATE,KAKKANAD,
ERNAKULAM-682030.
4. THE JOINT REGIONAL TRANSPORT OFFICER,
SUB RT OFFICE,NORTH PARAVOOR,
ERNAKULAM DISTRICT-688011.
5. M/S SHRIRAM TRANSPORT FINANCE COMPANY LTD,
NEAR KRISHNA NURSING HOME,CHITTOOR ROAD,
ERNAKULAM,REPRESENTED BY THE MANAGER-682011.

R1 TO R4 BY GOVT. PLEADER SMT.M.T.SHEEBA.
R5 BY ADVS.SRI.JACOB SEBASTIAN
SMT.SHAMSEERA C.ASHRAF

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 08-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

WP(C).No.15706 of 2014 (K)

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1:TRUE PHOTOSTAT COPY OF THE LETTER NO.NIL DATED 21-07-2011.

**EXHIBIT P2:THE PHOTOSTAT COPY OF THE REVENUE RECOVERY NOTICE
UNDER SECTION 7 OF RR ACT BEARING COLLECTORATE FILE NO.
THALUK 2012/20410/07 DATED 18-04-2012.**

**EXHIBIT P3:THE PHOTOSTAT COPY OF THE REVENUE RECOVERY NOTICE
UNDER SECTION 34 OF RR ACT BEARING COLLECTORATE FILE
NO.THALUK 2012/20410/7 DATED 18.4.2012.**

**EXHIBIT P4:THE PHOTOSTAT COPY OF THE RECEIPT NO AE 4794501
DATED 28-07-2012.**

**EXHIBIT P5:THE PHOTOSTAT COPY OF THE SERVED COPY IN OP ARB NO 1080
OF 2012 OF DISTRICT COURT ERNAKULAM.**

RESPONDENT'S EXHIBITS:

**EXHIBIT R1(a):A TRUE COPY OF REGISTRATION DETAILS ISSUED BY MOTOR
VEHICLES DEPARTMENT,KERALA.**

EXHIBIT R1(b):A TRUE COPY OF LETTER ISSUED BY 5TH RESPONDENT.

//TRUE COPY//

P.S. TO JUDGE

pk

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 15706 of 2014

Dated this the 8th day of July, 2015

J U D G M E N T

Petitioners have approached this Court challenging the revenue recovery proceedings initiated to recover the arrears of Motor Vehicle Tax.

2. The vehicle in question was held by the petitioners under hire purchase scheme from the 5th respondent. The Motor Vehicle Tax is in arrears from 01.07.2010 to 31.03.2012. Revenue recovery proceedings are now initiated against the petitioners to recover the above arrears of tax.

3. The case of the petitioners is that, they have surrendered the vehicle to the financier on 21.07.2011 and therefore, the financier is liable to pay the tax for the period thereafter.

4. It is admitted by the financier that, the vehicle was surrendered before them on 21.07.2011. However, it is submitted that, on 15.11.2012, the vehicle was sold to a third party. It is further submitted that, the vehicle was not in a running condition and therefore, the petitioners are liable to pay the tax for the period mentioned in the revenue recovery proceedings.

5. In the counter affidavit filed by the State it is stated that, the registered owner is liable to pay tax from 01.07.2010 to 21.07.2011.

6. In that view of the matter, I am of the view that, separate demand shall be raised against the petitioners for the period from 01.07.2010 to 21.07.2011 and it shall be done within a period of one month. On receipt of the demand, the petitioners shall remit the amount within a further period of one month thereafter. If the petitioners remit the amount as above, all recovery proceedings against the petitioners shall be withdrawn. However, if the petitioners fail to remit the amount, the official respondents are free to proceed against the petitioners.

7. In respect of the period from 22.07.2011 to 31.03.2012, the official respondents shall serve a demand notice to the 5th respondent. The 5th respondent shall remit the amount within the stipulated time in the demand.

The writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.