IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 29TH DAY OF JULY 2015/7TH SRAVANA, 1937

WP(C).No. 21996 of 2012 (Y)

PETITIONER :

SAJEEV ABRAHAM, AGED 39 YEARS,
S/O.OUSEPH ABRAHAM, VALIYAPARAMBIL HOUSE,
KOZHUVAMKULAM KARA, PULIYANNUR VILLAGE,
MEENACHIL TALUK, KOTTAYAM DISTRICT.

BY ADVS.SRI.G.HARIHARAN
SRI.PRAVEEN.H.

RESPONDENTS :

1. JOINT REGIONAL TRANSPORT OFFICER, PALA
2. DEPUTY TAHSILDAR (RR), PALA.
3. THE VILLAGE OFFICER
   PULIYANOOR VILLAGE, KOTTAYAM DISTRICT.
4. SUB INSPECTOR OF POLICE, PALA.
5. M/S.SUNDARAM FINANCE LTD.,
   P.T.USHA ROAD, ERNAKULAM.

R1 TO R4 BY GOVERNMENT PLEADER SRI. RENJITH R.
R5 BY ADVS. SRI.PHILIP T.VARGHESE
SRI.THOMAS T.VARGHESE
SMT.ACHU SUBHA ABRAHAM
SMT.T.M.BINITHA
SMT.C.J.JINCY

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 29-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.21996/2012

Dated this the 29th Day of July, 2015

JUDGMENT

The petitioner has approached this Court challenging revenue recovery proceedings initiated against the petitioner on account of non-payment of motor vehicle tax arrears for the period commencing from 01/07/2009 to 31/12/2009. Ext.P2 is the demand notice. It appears that the vehicle was in police custody for some period and thereafter, it was released to the financier. Ext.P1 is the certificate issued by the Sub Inspector Police, Pala in that regard. The financier also filed Form 'G', claiming tax exemption due to non-use of the vehicle for the period from 01/05/2010 onwards. It is seen that the vehicle has been in police custody on 05/05/2009 and the vehicle was released to the financier on 23/04/2010.

2. In view of the above, the following directions are issued.

The petitioner has to produce before the competent amount the official respondents, details regarding police custody. If the vehicle has been in police custody, necessarily, that shall be excluded for the purpose of taxation. However, if the petitioner is not entitled for any benefit for the period during which vehicle was in police custody, necessarily, the petitioner shall be given the benefit of Circular 2 of 2015. The petitioner shall approach the respondent concerned and settle his liability within two months from today. The revenue recovery proceedings shall be deferred in tune with the above directions. It is made clear that this stand is taken in respect of the demand covered by Ext.P2 and it is not related to any other period. If any other demand is made, the official respondents are free to proceed in accordance with law. No costs.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

ms

WP(C).No. 21996 of 2012 (Y)

APPENDIX

PETITIONER(S) EXHIBITS

EXHIBIT-P1: TRUE COPY OF THE INTIMATION DATED 19.11.2009 ISSUED BY THE 4TH RESPONDENT EVIDENCING SEIZURE OF THE VEHICLE NO.KL-35-5956.

EXHIBIT-P2. TRUE COPY OF THE NOTICE DATED 26.11.2009 BY THE 1ST RESPONDENT DEMAND A SUM OF RS.96,000/- FOR THE PERIOD COMMENCING FROM 01.07.2009 TO 31.12.2009.

EXHIBIT-P3. TRUE COPY OF THE INTIMATION DATED 02.12.2009 ISSUED BY THE GOVERNMENT IN CONNECTION WITH THE REVENUE RECOVERY PROCEEDINGS INITIATED AGAINST THE PETITIONER.

EXHIBIT-P4. TRUE COPY OF THE RECEIPT DATED 02.01.2010 PAID A SUM OF RS.22,630/-.

EXHIBIT-P5. TRUE COPY OF THE RECEIPT DATED 02.02.2010 PAID A SUM OF RS.6,010/-.

EXHIBIT-P6. TRUE COPY OF THE RECEIPT DATED 20.03.2010 PAID A SUM OF RS.5,677/-.

EXHIBIT-P7. TRUE COPY OF THE RECEIPT DATED23.04.2010 PAID A SUM OF RS.3,995/-.

EXHIBIT-P8. TRUE COPY OF THE RECEIPT DATED 15.06.2010 PAID A SUM OF RS.7,991/-.

EXHIBIT-P9. TRUE COPY OF THE RECEIPT DATED 27.09.2010 PAID A SUM OF RS.3,995/-.

EXHIBIT-P10: TRUE COPY OF THE COMMUNICATION SENT BY THE 5TH RESPONDENT TO THE PETITIONER ON 03.06.2011.

RESPONDENTS' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

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