

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 23RD DAY OF JUNE 2015/2ND ASHADHA, 1937

WP(C).No. 29905 of 2014 (K)

PETITIONER(S):

**M/S.SHIRAM TRANSPORT FINANCE COMPANY LTD.,
REGD. OFFICE NO.123, ANGAPPA NAICKEN STREET,
CHENNAI 600 001,
PATHANAMTHITTA BRANCH OFFICE AT 1ST FLOOR,
NANDHIYATH PLAZA, COLLEGE JUNCTION,
PATHANAMTHITTA 689 645,
REPRESENTED BY ITS BRANCH MANAGER.**

**BY ADVS.SRI.C.HARIKUMAR
SMT.C.B.ANUROOPA**

RESPONDENT(S):

- 1. REGIONAL TRANSPORT OFFICER,
REGIONAL TRANSPORT OFFICE, PATHANAMTHITTA - 689 645.**
- 2. DEPUTY TAHAZILDAR,
OFFICE OF THE TAHSILDAR (REVENUE RECOVERY),
PATHANAMTHITTA- 689 645.**
- 3. JOINT REGIONAL TRANSPORT OFFICER,
SUB REGIONAL TRANSPORT OFFICE, RANNI,
PATHANAMTHITTA - 689 672.**
- 4. CHANDY MATHAI,
ARUVICKAL HOUSE, RANNI, PATHANAMTHITTA 689 672.**

R1-3 BY GOVERNMENT PLEADER SMT.M.T.SHEEBA

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 23-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: A TRUE COPY OF THE APPLICATION BEFORE THE 1ST RESPONDENT FOR ISSUANCE OF FRESH CERTIFICATE OF REGISTRATION IN THE NAME OF THE PETITIONER IN THE STATUTORY FORM NO.36 DATED 16/10/2009.
- P2: A TRUE COPY OF THE REPLY COMMUNICATION UNDER THE RIGHT TO INFORMATION ACT, EVIDENCING THE RECEIPT OF G FORMS FOR THE VARIOUS PERIODS FROM 1/7/2006 TO 30/6/2010 DATED 31/12/2010 ISSUED FROM THE OFFICE OF THE 1ST RESPONDENT.
- P3: A TRUE COPY OF THE REMINDER REPRESENTATION SUBMITTED ON BEHALF OF THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 30/6/2014.
- P4: A TRUE COPY OF ONE OF SUCH G FORMS FILED BY THE PETITIONER FOR THE PERIODS FROM 1/10/2010 TO 31/12/2010 DATED 7/10/2010 CONTAINING THE ACKNOWLEDGMENT BY THE 1ST RESPONDENT
- P5: A TRUE COPY OF THE REPLY FROM THE JOINT REGIONAL TRANSPORT OFFICER, RANNI DATED 19/8/2014.
- P6: A TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 12/9/2014 FOR THE PERIOD UP TO 1/2/2007 FOR AN AMOUNT OF RS.83,300/-
- P7: A TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 12/9/2014 FOR THE PERIOD UP TO 1/10/2010 FOR AN AMOUNT OF RS.49,980/-

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.29905 of 2014

Dated this the 23rd day of June, 2015

J U D G M E N T

The petitioner has approached this Court challenging Exts.P6 and P7 revenue recovery proceedings issued by the 2nd respondent.

2. The petitioner is the financier to the vehicle in question. The revenue recovery notices were issued in respect of the vehicle bearing Registration No.KL 01 W 3769 because of motor tax dues.

3. The petitioner's case is that, since they have repossessed the vehicle and filed G Forms intimating non use, no final order has been passed on the request made by the petitioner. Therefore, it is submitted that, the revenue recovery proceedings are unsustainable.

4. In this matter a counter affidavit has been filed by the 3rd respondent stating that, wherever G Forms have been filed, credit was given. The tax now demanded is for the periods from 01.01.2007 to 31.01.2007, 01.02.2007 to 30.06.2007 and 01.10.2010 to 31.12.2010.

5. Considering the facts and circumstances, I am of the view that, if the petitioner has filed G Forms in respect of the periods, the petitioner is free to highlight the same along with details by making a representation before the 3rd respondent. If such a representation is filed within two weeks from the date of receipt of a copy of this

judgment, necessary orders shall be passed thereon, within a further period of one month. However, without prejudice to the above recourse, the petitioner is free to settle the liability by availing the benefit of 'One Time Settlement Scheme', which is due to expiry on 30.06.2015. If the petitioner makes any request for getting the benefit under the OTS Scheme, the same shall be acceded by the respondents.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV