

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 1ST DAY OF OCTOBER 2015/9TH ASWINA, 1937

WP(C).No. 29762 of 2015 (U)

PETITIONER(S) :

**BISSY, AGED 40 YEARS,
S/O.BALAKRISHNAN, OORALATH HOUSE,
VELLANI P.O., THRISSUR.**

**BY ADVS.SRI.M.JITHESH MENON
SMT.K.INDU (POURNAMI)**

RESPONDENT(S) :

**THE JOINT REGIONAL TRANSPORT OFFICER,
IRINJALAKUDA, (TAXATION OFFICER),
SUB REGIONAL TRANSPORT OFFICE,
IRINJALAKUDA, PIN- 680 121.**

BY GOVERNMENT PLEADER SMT.LILLY.K.T

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE RELEVANT PAGE OF THE REGISTRATION
CERTIFICATE IN RESPECT OF THE VEHICLE KL-45/K.9013.**

**EXHIBIT P2: TRUE COPY OF THE FITNESS CERTIFICATE ISSUED IN RESPECT
OF THE PETITIONER'S VEHICLE KL-45/H.9013 DATED 31.12.2012.**

**EXHIBIT P3: TRUE COPY OF THE RECEIPT EVIDENCING PAYMENT OF TAX
TILL 30.09.2014.**

EXHIBIT P4: TRUE COPY OF THE FINAL REPORT DATED 19.11.2014.

**EXHIBIT P5: TRUE COPY OF THE CERTIFICATE ISSUED BY M/S.T.V.SAND SONS
DATED 21.09.2015.**

**EXHIBIT P6: TRUE COPY OF THE MEMO ISSUED BY THE RESPONDENT
DATED 13.08.2015.**

**EXHIBIT P7: TRUE COPY OF THE REQUEST SUBMITTED BY THE PETITIONER
DATED 23.09.2015.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.29762 OF 2015

Dated this the 1st day of October, 2015

J U D G M E N T

The petitioner, who is faced with a demand for motor vehicle tax for the period from 01.10.2014 till 30.09.2015, has a case that the tax demanded from him under Ext.P6 memo is erroneous in that the tax has been levied on the assumption that the vehicle of the petitioner is a goods carriage. The petitioner contends that during the relevant period, the vehicle was not operating, and hence, the rate of tax applicable would be the rate as applicable to non-transport vehicles. Highlighting his grievance against Ext.P6 memo, he has approached the respondent through Ext.P7 representation and the limited prayer in the writ petition is for a direction to the respondent to consider and pass orders on Ext.P7 representation taking into account Ext.P4 final report as well as Ext.P5 certificate.

2. I have heard the learned counsel appearing on behalf of the petitioner as also the learned Government Pleader for the official respondent.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the a

direction to the respondent to consider and pass orders on Ext.P7 representation preferred by the petitioner against Ext.P6 memo, after considering Ext.P4 final report and Ext.P5 certificate, and after affording the petitioner an opportunity of being heard. The respondent shall pass orders as directed within a period of one month from the date of receipt of a copy of this judgment.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

