IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

SATURDAY, THE 21ST DAY OF NOVEMBER 2015/30TH KARTHIKA, 1937

WP(C).No. 35144 of 2015 (P)
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PETITIONER(S):

ANIL P.JOHN, S/O.PERUMAL JOHN,
PUTHENVEETTIL, GRACE BHAVAN, ANGADICAL SOUTH P.O.,
CHENGANNUR, ALAPPUZHA
REPRESENTED BY HIS POWER OF ATTORNEY HOLDER
AJITH KUMAR, PUTHENGVEETTIL, KOTTA P.O.,
KIDANGANNUR VILLAGE, KOZHENCHERRY TALUK, PATHANAMTHITTA.

BY ADVS.SRI.K.V.GOPINATHAN NAIR
SRI.ANUMOD B.NAIR
SMT.G.CHITRA

RESPONDENT(S):
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1. **THE REGIONAL TRANSPORT OFFICER,**
   ALAPPUZHA, PIN-688001.

2. **ASSISTANT MOTOR VEHICLES INSPECTOR,**
   SUB REGIONAL TRANSPORT OFFICE,
   CHENGANNUR, PIN-689121.

BY GOVERNMENT PLEADER SMT.K.T.LILLY

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 35144 of 2015 (P)
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APPENDIX

PETITIONERS' EXHIBITS

P1: **COPY OF THE REGULAR PERMIT ISSUED TO THE PETITIONER ON THE ROUTE VEEYAPURAM-VENMONY VALID UP TO 13/5/16**

P2: **COPY OF THE REGISTRATION PARTICULARS IN RESPECT OF STAGE CARRIAGE KL-07/AE 7121**

P3: **COPY OF THE CHECK REPORT OF THE R2 DATED 3/11/15**

P4: **COPY OF THE PETITION SUBMITTED BY THE PETITIONER BEFORE THE R1 DATED /11/15.**

RESPONDENTS' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.35144 of 2015

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Dated this the 21st day of November, 2015

J U D G M E N T

The petitioner who is stated to have been paying quarterly tax on his stage carriage vehicle is aggrieved by the continued detention of the vehicle by the respondents. It is the case of the petitioner that in respect of the vehicle, he had paid tax for the months of July 2015 and August 2015 at non-transport vehicle rate and stage carriage rate respectively. Thereafter for the months of September 2015 and October 2015 he had claimed an exemption by filing the necessary 'G' Forms and the exemption was granted to him. For the month of November and December 2015 his tax liability is in an amount of Rs.20,000/- and it is submitted that he has time up to 14th December for discharging the tax liability in accordance with the provisions of Rule (2) 5 (2) (ii) of the Kerala Motor Vehicle Taxation Rules read with Rule 5(5) of the said Rules. The grievance in the writ petition is essentially that the vehicle, which was initially detained for non-payment of tax on 03.11.2015, is continued to be detained by the respondents notwithstanding the payment of tax by the petitioner on 30.11.2015 for the applicable periods.

2. I have heard the learned counsel for the petitioner and also the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I find that, after giving credit to the payment effected by the petitioner on 13.11.2015 and finding that there is no outstanding liability to motor vehicle tax in respect of the vehicle for the months from July 2015 to October 2015, the only liability of the petitioner is in respect of the months of November 2015 and December 2015 in an amount of Rs.20,000/-. The petitioner points out that he has time up to 14.12.2015 for effecting the payment of tax for the months of November and December 2015 since the Government has by an executive order extended the time for payment of tax for these months till 14.12.2015. Under the circumstances, I am of the view that, the respondents ought to release the vehicle to the petitioner forthwith, on condition that, the petitioner discharges his tax liability for the months of November and December 2015 within the time granted to him. Accordingly, this writ petition is disposed by directing the respondents to forthwith release the vehicle of the petitioner to him, on condition that, the petitioner pays the amount of Rs.20,000/- towards tax liability for the months of November and December 2015 on or before 14.12.2015.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/21.11.15