

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 18TH DAY OF DECEMBER 2015/27TH AGRAHAYANA, 1937

WP(C).No. 35586 of 2015 (W)

PETITIONER(S)/1:

**AUTOGAS ENERGY INDIA LTD.,
M.G ROAD, RAVIPURAM, KOCHI 16,
REPRESENTED BY MANAGING DIRECTOR BIJU VARGHESE.**

BY ADV. SRI.R.ANILKUMAR

RESPONDENT(S):

- 1. REGIONAL TRANSPORT OFFICER,
CIVIL STATION, KAKKANAD, ERNAKULAM,
PIN 682 030.**
- 2. DEPUTY TAHSILDAR (RR),
KANAYANNUR TALUK, ERNAKULAM, KOCHI - 11.**
- 3. STATE OF KERALA,
REPRESENTED BY SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**

BY GOVERNMENT PLEADER SRI.R.RANJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
18-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 35586 of 2015 (W)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT.P1 THE TRUE PHOTOCOPY OF THE LETTER NO AGEIL/CMVD/0/1072/2011
DATED 14-06-2011**

**EXT.P2 THE TRUE PHOTOCOPY OF THE DEMAND NOTICE NO RR/2015/1754/7
DATED 05-08-2015 DEMANDING RS. 1,57,940/-**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

MsV/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.35586 of 2015

Dated this the 18th day of December 2015

JUDGMENT

The petitioner is aggrieved by Ext.P2 demand notice issued to him seeking recovery of alleged defaulted motor vehicle tax arrears. In the writ petition, it is the case of the petitioner that prior to serving Ext.P2 demand notice under the revenue recovery Act, he was not served with any notice, informing him of the arrears position, and he was not given any notice proposing an assessment to motor vehicle tax either. The learned Government Pleader on instructions would submit that a demand notice pursuant to the assessment, was served on the petitioner and, in a statement filed, Annexure R1(a) Memo is produced to evidence the said fact. Annexure R1(b) is produced to indicate that the demand notice was duly served on the petitioner and was acknowledged by him. Taking note of the said submission of the learned Government Pleader on instructions, as also the documents produced along with the statement, the learned counsel for the petitioner would submit that if he is given some time, he will be in a position to prefer an appeal against the demand notice served on him, under the motor vehicle taxation Act.

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

3. On a consideration of the facts and circumstances of the cases and the submissions made across the Bar, I dispose the writ petition with the following directions:-

i)The recovery steps initiated against the petitioner by Ext.P2 demand notice shall be kept in abeyance for a period of three weeks, so as to enable the petitioner to pursue his appellate remedy against Annexure R1(a) demand notice issued to him, under the Kerala Motor Vehicle Taxation Act.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/