

**HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
THE HON'BLE SRI JUSTICE S.V. BHATT**

W.P.No.21612 OF 2015

PC: *(Per the Hon'ble the Acting Chief Justice Dilip B. Bhosale)*

This writ petition challenges the demand notice dated 06.06.2015 issued by the 2nd respondent demanding an amount of Rs.1,47,720/- towards tax and penalty for the period from 01.07.2013 to 31.03.2014 and compounding fee of Rs.14,725/- to register their vehicle.

Learned counsel for the petitioner, at the outset, submits that respondent No.2 cannot direct to pay tax in respect of a school bus treating it as omni bus. He submits that the petitioner has been using the vehicle (bus) in question as a school bus and, therefore, the demand of tax treating it as omni bus is wrong and illegal.

It has come on record that the petitioner-institution got recognition to run a school on 15.07.2014. If that be so, learned counsel for the petitioner could not instantly reply our query as to how could they start the school in June, 2013 and plying the questioned vehicle as a school bus even before starting the school. In reply, he submits, they started running the school on 21.06.2013 itself. Keeping that in view and having regard to the nature of challenge, we are satisfied that the following order shall meet the ends of justice.

- “1. The petitioner shall, without prejudice to their rights and contentions, deposit 50% of the amount demanded by respondent No.2 vide their notice dated 06.06.2015 within a period of four weeks from today.
2. On such deposit being made, it is open to the petitioner to make representation to the concerned authority to seek revision of the tax levied on the basis of their claim that the questioned vehicle is a school bus.
3. If any such representation is made, the concerned authority shall consider it on merits in accordance with law and pass appropriate orders within a period of twelve weeks from the

date of representation; and

4. If the petitioner deposits 50% amount, as aforementioned, the concerned authority may register the vehicle provisionally subject to outcome of the representation that will be made by them in view of this order.

With the above observations, the writ petition is disposed of.

Consequently, miscellaneous petitions, if any pending, also stand disposed of.

ACJ

DILIP B. BHOSALE,

S.V.BHATT,

J

Date: 14.07.2015

Stp/Lrkm