FARAD CONTINUATION SHEET No.
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

WRIT PETITION NO. 3364/2014

(NARENDRA NATH TRIPATHI RAMSEVAK TRIPATHI **VERSUS** STATE OF MAHARASHTRA & OTHERS)

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

Shri R.D. Khade, counsel for the petitioner.
Ms T. Khan, A.G.P. for the respondents.

CORAM : SMT. VASANTI A NAIK AND
KUM. INDIRA JAIN, JJ.

DATE : OCTOBER 13, 2016.

Shri Khade, the learned counsel for the petitioner, states that the issue involved in this writ petition was also involved in a bunch of writ petitions bearing Writ Petition Nos.4098 of 2014 and others and the Aurangabad Bench had, by the judgment dated 11.03.2016, allowed the said writ petitions after holding that the respondents have no authority in law to levy and demand passenger tax at the rate of 70% of the load factor of the seating capacity of the passenger transport vehicle. It is stated that in the said decision, since the petitioners did not have specific objection for the adjustment of the amount, that they had deposited during the pendency of the petitions, towards tax that would be payable in future, while disposing of the writ petitions, the court had permitted the respondents to adjust the amount deposited by the petitioners therein as per the interim order.

Ms Khan, the learned Assistant Government Pleader appearing for the respondents, does not dispute that the issue involved in this case was also involved in a bunch of writ petitions bearing Writ Petition Nos.4098 of 2014 and others and the Aurangabad Bench has, by the judgment dated 11.03.2016, allowed the writ petitions.

In view of the statements recorded hereinabove and on a reading of the judgment dated 11.03.2016 in the bunch of writ petitions bearing Writ Petition Nos.4098 of 2014 and others, we find that it would be necessary to allow this writ petition and pass a similar order, on parity.

Hence, in view of the statements recorded hereinabove and for the reasons recorded in the judgment dated 11.03.2016 in the bunch of writ petitions bearing Writ Petition Nos.4098 of 2014 and others, this writ petition is allowed. It is declared that the respondents have no authority in law to demand the passenger tax at the rate of 70% of the load factor of the seating capacity of the passenger transport vehicles. The respondents are restrained from demanding passenger tax, as aforesaid. In this writ petition also, we permit the State Government to adjust the amount deposited by the petitioner in this Court in terms of the interim order towards the future tax liability.

Order accordingly. No costs.

JUDGE **JUDGE**

APTE