

**THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN**  
**AND**  
**THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA**

**Writ Petition No.27289 of 2009**

**ORDER:** (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

The proceedings, under challenge in this writ petition, is the demand notice dated 10.12.2009 issued by the 3<sup>rd</sup> respondent, whereby the petitioner was called upon to pay tax of Rs.2,20,500/- at Rs.3,675/- per seat per quarter for 60 seats, under Section 200 of the Motor Vehicles Act, and to submit the Demand Draft drawn in favour of the Secretary, RTA, Chittoor payable at Tirupati.

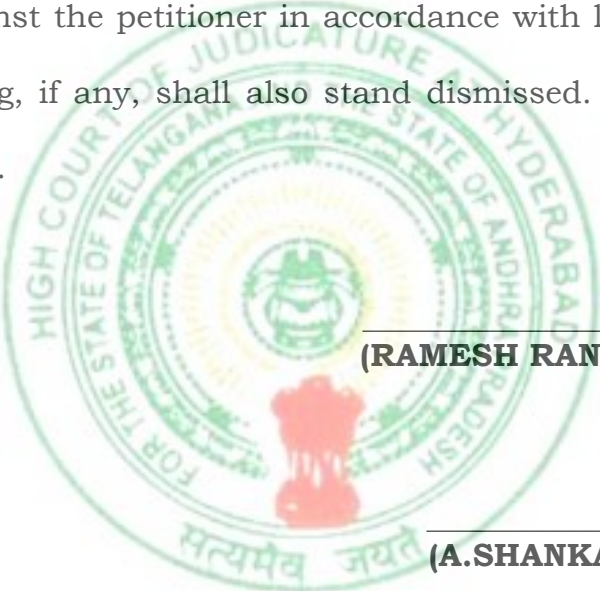
The impugned demand notice records that according to the special permit, which was valid from 12.11.2009 to 18.11.2009 issued by the Secretary, RTA, Thuthookudi, the petitioner was to enter the State of Andhra Pradesh on 16.11.2009 and leave Andhra Pradesh on 17.11.2009 to halt at Thirutani in the State of Tamilnadu. The demand notice also records that the vehicle was detained at Puttur on 18.11.2009 at 8:30 a.m.

Sri P.Venugopal, learned Senior Counsel appearing on behalf of the petitioner, would draw our attention to the proceedings dated 18.11.2009, issued to the Station House Officer by the Motor Vehicle Inspector, which appears to record that the vehicle was received by the Station House Officer at 6:00 a.m. on 18.11.2009. Learned Senior Counsel would submit that the vehicle was, in fact, detained at 2:30 a.m. on 18.11.2009; and, since the battery had failed, the vehicle did not leave the State of Andhra Pradesh on 17.11.2009 night itself.

Factual disputes, as to when the vehicle was detained and whether it was at 6:00 a.m. on 18.11.2009 or at 8:30 a.m. on the same day or, as contended by the petitioner, at 2:30 a.m. on 18.11.2009 are not matters which would be examined in judicial review proceedings under Article 226 of the Constitution of India. The special permit required the

petitioner to halt the night of 17.11.2009 at Thirutani in the State of Tamilnadu. Even if the contention of the petitioner that the vehicle was detained at 2:30 a.m. on 18.11.2009 is presumed to be true, plying of the vehicle in the State of Andhra Pradesh on 18.11.2009 is itself contrary to the special permit. The respondents were, therefore, justified in demanding the amount referred to in the demand notice dated 10.12.2009.

The Writ Petition, as filed, is devoid of merits and is, accordingly, dismissed. As the petitioner is said to have deposited the entire amount, pursuant to the interim order, the respondents may verify the same; and, in case the said amount has not been deposited, to then proceed and take action against the petitioner in accordance with law. Miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.



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**(RAMESH RANGANATHAN, ACJ)**

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**(A.SHANKAR NARAYANA, J)**

02<sup>nd</sup> December, 2016  
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**Date: 02.12.2016**

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