**IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH**

232 CWP No.5977 of 2015 (O&M)
Date of Decision: 08.02.2016

Tarif Singh ....Petitioner

Versus

State of Punjab and another

....Respondents

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL**

Present: None for the petitioner.

Mr. Anil Sharma, Addl. A.G., Punjab.

**Rajesh Bindal, J.**

The petitioner has filed the present petition with a grievance that he has been charged tax @ 8 % at the time of registration of his car in terms of provision of Punjab Motor Vehicle Taxation Act, 1924 (for short 'the Act') as against the rate of 6 %. He has already deposited the extra tax.

The stand of the respondents in the reply is that in terms of provision of Section 12 of the Act, appeal is maintainable against the determination, re-dermination, imposition or recovery of the tax, interest or penalty under the Act.

Learned counsel for the State fairly submitted that in case the petitioner files an appeal within 30 days to the appellate authority, the same shall be considered and decided on merits and shall not be dismissed only on account of delay.

As in the case in hand, the petitioner had remedy of appeal for redressal of his grievance, the present petition is dismissed with liberty to the petitioner to avail of his appropriate remedy of appeal. As stated by learned counsel for the State, if the appeal is filed within 30 days from receipt of copy of this order, the same shall be considered and decided on merits.

(Rajesh Bindal)
Judge

08.02.2016
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