

**THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE DR JUSTICE SHAMEEM AKTHER**

Writ Petition No.38961 of 2012

ORDER: {Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan}

The relief sought for in this writ petition is to quash the proceedings of the respondent dated 29.11.2012 as illegal and arbitrary, and to direct the respondent to accept the request of the petitioner for revocation of stoppage of his stage carriage bus by accepting the tax for the present quarter. By the impugned proceedings dated 29.11.2012, the petitioner was called upon to pay tax and penalty from 01.04.2012 till the date of the impugned order. Aggrieved thereby the petitioner invoked the jurisdiction of this Court and, by an interlocutory order dated 19.12.2012, the petitioner was directed to pay quarterly tax for the period from 01.04.2012 onwards till date without arrears excluding the component of penalty, and the respondent was directed, on such payment, to revoke stoppage of the petitioner's vehicle/stage carriage.

It is wholly unnecessary for us to dwell on this aspect any further as the respondent, in his counter affidavit, admits that the petitioner is entitled for refund of the tax of Rs.35,670/-, paid by him during the period 01.04.2012 to 31.12.2012, in respect of the said vehicle.

Learned Government Pleader for Transport would fairly state that the respondent would either refund or adjust the said amount due and payable to the petitioner against the tax payable by him for any other vehicle. Sri E.Maruthi Raja, learned counsel for the petitioner, would state that, while it is open to the respondent either to refund or adjust the tax, this Court should specify a time frame for them to do so.

We consider it appropriate, in such circumstances, to dispose of the Writ Petition directing the respondent herein to either refund Rs.35,670/- to the petitioner, or adjust the said amount towards tax

payable by the petitioner for any of his other vehicles, at the earliest and, in any event, not later than two months from the date of receipt of a copy of this order.

Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(DR. SHAMEEM AKTHER, J)

24th January, 2017
JSU



**THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE DR JUSTICE SHAMEEM AKTHER**



Writ Petition No.38961 of 2012

Date: 24.01.2017

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