

THE HON' BLE SRI JUSTICE M. SEETHARAMA MURTI

Writ Petition No.39447 of 2017

ORDER:

This writ petition, under Article 226 of the Constitution of India, is filed by the petitioner seeking the following relief:

“..to issue a Writ, order or direction, particularly in the nature of WRIT OF MANDAMUS directing the Respondents to consider the representation dated 18th April, 2017, and reminders filed by the Petitioner with the 1st Respondent and accordingly refund the following amounts upon proper adjudication of the grounds mentioned in the representation: INR 80,31,756/- the amount collected as quarterly tax from the Petitioner from November, 2012 to 24th April, 2014 along with interest @ 12%per annum, being the tax amount illegally collected by the Respondents on misinterpretation of provisions of the MV Act. INR 18,67,120/- the amount collected as quarterly tax from the Petitioner from 24th April, 2014 to 2nd June, 2014, along with interest @ 12%per annum, being the amount illegally collected by the Respondents even though there is an Amendment dated 26th April, 2014, amending the term ‘dealer’ provided in Rule 33 of the Motor Vehicle Taxation Rules, 1989. Rs.94,71,610/- against the tax collected by the 2nd respondent from 2nd June, 2014 to 14th October, 2015 (last date of payment of the quarterly tax), being the tax amount illegally collected by the Respondents even though there is an Amendment dated 26th April, 2014, amending the term ‘dealer’ provided in Rule 33 of the Motor Vehicle Taxation Rules, 1989. And pass such other order or orders, as the Hon’ble Court may deem fit and proper in the circumstances of the case and in the interests of justice.” (Reproduced verbatim).

2. I have heard the submissions of the learned counsel appearing for the petitioner, and of the learned Government Pleader for Transport appearing for the respondents. I have perused the material record.

3. Learned counsel appearing for the petitioner submits while disposing of the writ petition, liberty may be given to the petitioner to submit a copy of the fresh representation along with copies of material documents to enable the 1st respondent to take a considered decision in the matter in accordance with the procedure established by law.

4. Learned Government Pleader appearing for the respondents endorses the said submission.

5. Having regard to the facts & submissions, the Writ Petition is disposed of reserving liberty to the petitioner to submit a copy of the representation afresh along with copies of all the material documents to the 1st respondent within two weeks from the date of receipt of a copy of this order; on the petitioner complying with the said direction, the 1st respondent shall consider and dispose of the representation of the petitioner, however, in strict accordance with the procedure established by law, within a period of four weeks thereafter and communicate the decision taken thereon to the petitioner within a week thereafter.

There shall be no order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

20.12.2017
RAR

M. SEETHARAMA MURTI, J