IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6197 of 2018

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Pursottam Kumar Upadhaya @ Pursottam Upadhaya, son of Sri Baliram Upadhaya, resident of village, Puri, P.O. Pawapuri, P.S. Giriak, District, Nalanda

... ... Petitioner/s

Versus

1) The State Of Bihar
2) The Joint Commissioner – cum- Secrtetary, Regional Transport Tribunal-cum-Certificate Officer, Patna Division, Patna
3) The District Transport Officer, District, Nalanda

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Satya Ranjan Sinha, Advocate
For the Respondent/s : Mr. Chittranjan Sinha- Paag2

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE S. KUMAR)

Date : 23-02-2021

Heard learned counsel for the parties.

Petitioner has filed this writ petition for following relief(s):-

> "I. To quash the order of warrant of attachment dated 02.11.2017 passed by Respondent no.2 in certificate case no.324/13-14 against the petitioner forthwith.
>
> II. To say the operation of the order dated 02.11.2017 of Respondent No.2 in case no.324/13-14 during the pendency of this writ application.
>
> III. To grant any other relief/reliefs which the petitioner may be found entitled in the facts and circumstances of the case."

Briefly stated the facts of the case is that a Maxi bearing No. BIR 4116 is registered in the name of writ petitioner for which tax amount for the period 13.7.2002 to 12.4.2006 amounting to Rs.2,18,130/- was not paid for which case no.408/2010-11 was instituted against him for realization of the due amount but same could not be realized and, thereafter, certificate case no.324 / 2013-14 was initiated by respondent no.2 for which notice was issued vide memo no.234 dated 11.12.2015 by respondent no.2 with a direction to petitioner to appear on 13.1.2016 and in pursuance thereof, petitioner appeared and filed objection before the respondent no.2.

In objection petition, it was contended by petitioner that he has sold his vehicle to one Ajit Kumar Nirala on 21.6.2000, as such, he is not liable to pay taxes regarding the vehicle for the period after 21.6.2000 but such transfer of ownership was never intimated to the office of respondent no.3 and in the registration register, petitioner is owner of the vehicle and respondent no.3 submitted his reply with respect to objection petition filed by petitioner, however, in spite of repeated direction, writ petitioner failed to deposit the due amount, as such, warrant of attachment was issued by respondent no.2 vide order dated 02.11.2017 passed in case No.324 / 2013-14, as impugned in this writ petition.

After hearing learned counsel for the petitioner as well as learned counsel for the State, it is an admitted fact that petitioner is still the registered owner of the vehicle and any change of ownership has neither been intimated to the office of respondent no.3 nor any change in the name of ownership of said vehicle has been made in the registration register, as such, petitioner is liable to pay all the dues, as made in the demand notice, and on account of non-deposit of the due amount, attachment notice, as impugned, has been issued by respondent no.2 in said certificate case and this Court does not find any infirmity or irregularity in issuance of warrant of attachment for realization of amount due against registered owner of said vehicle on his failure to deposit the same.

This Court does not find any merit in this writ petition and it is, accordingly, dismissed.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sanjay/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	16.03.2021
Transmission Date	NA