

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

CWP-1910-2022

Date of decision: 03.02.2022

Sonu Rana and others

.... Petitioners

Versus

State of Haryana and others

.... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN**

Present: Mr. Nonish Kumar, Advocate
for the petitioners.

AJAY TEWARI, J (ORAL)

By this petition, the petitioners have challenged the action of the respondents in rejecting their claim for refund of motor vehicle tax paid. The ground taken is that the decision of grant permit under draft scheme-2017 was challenged before this Court and stay was granted regarding operation of permits under aforesaid scheme and as per the petitioners, for the period during which the permit was stayed they could not ply the bus but motor vehicle tax was already paid. The petitioners had earlier filed CWP-19977-2020 which had been disposed of vide order dated 21.01.2021 (Annexure P-22) with a direction to the respondents to decide the legal issues raised by the petitioners and by the impugned order the prayer made by the petitioners has been rejected and the ground taken is that Note J of Annexure P-24 mandates that tax has to be paid within 30 days of purchase of new vehicle. In our opinion, that is just the charging provision and it cannot be held that if otherwise the petitioners are able to make out a case for non-payment of tax, Note J (supra) may not stand in this way.

2. In the circumstances, we put it to learned Deputy Advocate General, Haryana whether there is any remedy of appeal. Learned Deputy Advocate General, Haryana has very fairly stated that the order is appealable and she has obtained instructions to the fact that though the limitation for the period has already elapsed, yet if the petitioner file an appeal, the same would be decided on merits.

3. The petition is therefore disposed of with a direction to the petitioner to file an appeal within 15 days against the impugned order and the authorities shall decide the same, in accordance with law.

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

03.02.2022
Dinesh

Whether speaking/reasoned : Yes

Whether Reportable : No