

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

**CWP-13642-2022 (O&M)  
Date of decision:06.07.2022**

Vinay Sharma

..... Petitioner

versus

State of Haryana and others

.....Respondents

**CORAM : HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA  
HON'BLE MR. JUSTICE PANKAJ JAIN.**

Present: Mr. Balraj Singh Dhull, Advocate for the petitioner.

Mr. P.S. Chauhan, Sr. Addl. A.G. Haryana.

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**TEJINDER SINGH DHINDSA, J. (ORAL).**

Petitioner has filed the instant petition seeking a mandamus for directing the respondents to allow him to deposit the motor vehicle tax without any penalty on the ground that the Ministry of Road Transport and Highways has already issued advisory to the State and Union Territories regarding extension of validity of all types of documents relating to Motor Vehicles Act 1988 and Central Motor Vehicles Rules 1989 and further to consider the relaxation in permit fees/taxes etc.

In such regard the advisory dated 09.06.2020 at Annexure P-1 was adverted to by the counsel.

Since an advance copy of the petition had already been served upon State of Haryana, Mr. P.S. Chauhan, Sr. Addl. A.G. Haryana, has entered appearance on behalf of the respondents.

Counsel for the parties have been heard.

It has gone uncontroverted that in the connected writ petitions

i.e.CWP Nos. 21510 of 2020, 22876 of 2021 and CWP Nos.2010, 1653, 2233 and 2251 of 2022, this Court had already taken notice of the statement made by Mr. Lokesh Sinhal, learned State Counsel who had appeared and submitted that the penalty on account of delay in deposit of the motor vehicle tax for the Covid period would be waived off and a formal notification was in the process of being released.

During the course of hearing today Mr. P.S. Chauhan, learned State counsel apprises the Court that the notification in such regard has been issued on 29.06.2022 by the Transport Department, Haryana Government.

A copy of the notificaton has been made available for perusal and the same is reproduced hereunder:-

***No.13/3/2022-IT(1)-In exercise of the powers conferred by sub-section (2) of Section 16 of the Haryana Motor Vehicles Taxation Act 2016 (24 of 2016) the Governor of Haryana hereby grants exemption to all classes of the transport vehicles which were granted exemption from payment of motor vehicle tax vide notification mentioned in the table below from the penalties for delayed payment of Motor Vehicle Tax from 1<sup>st</sup> April 2020 till 30<sup>th</sup> day after the publication of this notification in the Office Gazette. Any penalty paid by such vehicle owners for this period shall be refunded.***

| <i>Serial No.</i> | <i>Category of Vehicle</i>                            | <i>Period of exemption</i>                               | <i>Notification No. and date</i>                     |
|-------------------|-------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------|
| <i>1</i>          | <i>All transport vehicles</i>                         | <i>Ist April to 31<sup>st</sup> May 2020</i>             | <i>13/11/2016-IT(1) 25<sup>th</sup> June, 2020</i>   |
| <i>2.</i>         | <i>All transport vehicles (Partial Exemption)</i>     | <i>Ist June to 31<sup>st</sup> July 2020</i>             | <i>13/11/2016-II(1) 18<sup>th</sup> August 2020</i>  |
| <i>3.</i>         | <i>All transport vehicles (except goods carriage)</i> | <i>1<sup>st</sup> April to 30<sup>th</sup> June 2021</i> | <i>13/11/2016-II(1) 10<sup>th</sup> August, 2021</i> |

In view of the above, writ petition has been rendered infructuous and is disposed of accordingly.

Needless to mention that it would now be open for the petitioner to deposit the motor vehicle tax and which would not comprise any component of penalty /interest thereupon.

(TEJINDER SINGH DHINDSA )  
JUDGE

( PANKAJ JAIN )  
JUDGE

06.07.2022  
*shweta*

Whether speaking/reasoned? Yes/No

Whether Reportable? Yes/No