IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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1. **CWP No.17541 of 2022**

Balkar Singh ... Petitioner

Versus

State of Haryana and others ... Respondents

2. **CWP No.19784 of 2022**

Nav Durga Educational Social Welfare & Charitable Society ... Petitioner

Versus

State of Haryana and others ... Respondents

3. **CWP No.19847 of 2022**

Ravi Kumar ... Petitioner

Versus

State of Haryana and others ... Respondents

4. **CWP No.19917 of 2022**

Kartar Singh ... Petitioner

Versus

State of Haryana and others ... Respondents

5. **CWP No.25245 of 2022**

Tanuj ... Petitioner

Versus

State of Haryana and others ... Respondents

6. **CWP No.25317 of 2022**

Satyawan ... Petitioner

Versus

State of Haryana and others ... Respondents

7. **CWP No.25365 of 2022**

Kuldeep ... Petitioner

Versus

State of Haryana and others ... Respondents

8. **CWP No.28771 of 2022**

Ajay Kumar ... Petitioner

Versus

State of Haryana and others ... Respondents

9. **CWP No.28994 of 2022**

Baldev Singh ... Petitioner

Versus

State of Haryana and others ... Respondents

10. **CWP No.28743 of 2022**

Sukhwinder Singh ... Petitioner

Versus

State of Haryana and others ... Respondents

11. **CWP No.28725 of 2022**

Vikas Mohan ... Petitioner

Versus

State of Haryana and others ... Respondents

12. **CWP No.28789 of 2022**

Karam Chand ... Petitioner

Versus

State of Haryana and others ... Respondents

13. **CWP No.810 of 2023**

Harvinder Singh ... Petitioner

Versus

State of Haryana and others ... Respondents

14. **CWP No.2305 of 2023**

Gurmail Singh ... Petitioner

Versus

State of Haryana and others ... Respondents

Date of Decision: 20.02.2023

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

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

Ms. Mamta Singla Talwar, DAG, Haryana.

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MANISHA BATRA, J.

1. By this order, a bunch of 14 writ petitions viz., Civil Writ Petition No.17541 of 2022, Civil Writ Petition No.19784 of 2022, Civil Writ Petition No.19847 of 2022, Civil Writ Petition No.19917 of 2022, Civil Writ Petition No.25245 of 2022, Civil Writ Petition No.25317 of 2022, Civil Writ Petition No.25365 of 2022, Civil Writ Petition No.28771 of 2022, Civil Writ Petition No.28994 of 2022, Civil Writ Petition No.28743 of 2022, Civil Writ Petition No.28725 of 2022, Civil Writ

Petition No.28789 of 2022, Civil Writ Petition No.810 of 2023 & Civil Writ Petition No.2305 of 2023, is being disposed of. The questions of law involved are common in all these petitions. The common issue raised in these petitions is with regard to denial by respondents for deposit of tax amount without penalty by the petitioners on the ground that they had not deposited the motor vehicle taxes till 28.07.2022. The facts have been extracted from Civil Writ Petition No. 17541 of 2022.

2. The prayer made in these petitions filed under Articles 226/227 of the Constitution of India is for issuance of a writ of mandamus thereby directing the respondents to allow the petitioners to deposit motor vehicle tax of their vehicles manually and without deposit of any penalty.

3. The respondents have filed status report and documents Annexure R-1 and Annexure R-2, which are taken on record.

4. The facts relevant for the purpose of disposal of this petition are that after the outbreak of pandemic of Covid and lockdown, the citizens were facing difficulty in renewal of validity of various documents related to Motor Vehicles Act, 1988 (for short 'the Act') and Central Motor Vehicle Rules, 1989 (for short 'the Rules'). Advisories were issued in this regard by the Ministry of Road Transport and Highways and period of validity of documents relating to the Act and the Rules, 1989 was extended from time to time. It was lastly extended till 31.10.2021. On 29.06.2022, a notification was issued by the respondent No.1-State regarding exemption from payment of tax on motor vehicles as well as penalty and interest thereupon. Then on 12.07.2022, clarification was issued by the respondent No.2-Transport Commissioner giving directions to the officials to give information to motor vehicle tax payers to avail opportunity of clearing their dues without penalty

up to 28.07.2022. The petitioner approached the office of respondent No.3 on 30.07.2022 for deposition of the motor vehicle tax without penalty in view of notification dated 29.06.2022, but the officials refused to receive tax amount without penalty by representing that the last date for depositing the tax without penalty was 28.07.2022 which had expired. The petitioner was asked to deposit the tax amount with penalty. While submitting that no information was given to him for clearing his dues without penalty up to 28.07.2022 and the information given by way of letter dated 12.07.2022 by respondent No.2 was restricted to his officials only, it was asserted that the action on the part of the respondents of claiming penalty on the tax amount to be deposited by the petitioner was illegal, unjust, arbitrary, discriminatory and unconstitutional. It was also submitted that vide advisory dated 30.09.2021, the respondents had extended the period of validity of all types of documents till 31.10.2021 and further to consider relaxation in permit fees/taxes etc. and, therefore, they could not charge any penalty on the tax amount.

5. The following questions of law were posed in this case:-

> "a) Whether the action of the respondents was arbitrary, illegal, unjust, unfair, unconstitutional?
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> b) Whether the petitioners were liable to pay penalty on tax?
>
> c) Whether the case of the petitioner was covered by notification 29.06.2022?"

6. The respondents filed joint written statement raising preliminary objections that keeping in view the Covid 19 situation, the department had issued notification from time to time during the period from

25.06.2020 till 10.08.2021 thereby providing relief of exemption from tax liability to transport vehicles while exercising powers under Section 16 (2) of Haryana Motor Vehicles Taxation Act, 2016. Besides that, notifications were also issued for extension of validity of documents related to the Act and the Rules made thereunder. Vide notification dated 29.06.2022 (Annexure P-3), exemption had been granted by the Transport Department of respondent No.1-State to all classes of transport vehicles who were granted exemption from payment of motor vehicle taxes from the penalties for delayed payment of Motor Vehicle Tax from 01.04.2020 till 30th day after the publication of said notification in the Official Gazette, and any penalty paid by such vehicle owners for the said period was ordered to be refunded. The period of the said 30 days expired on 28.07.2022. After publication of the said notification, the NIC was asked the make corresponding provision on the portal and accordingly NIC made an entry on the portal showing 28.07.2022 as the last date for paying of tax without penalty. Even publications were also got made in the newspapers that as per notification of the Transport Department, the payment of penalty for delayed deposit of tax was exempted till 28.07.2022. The vehicle owners were appealed to deposit the pending tax without penalty by 28.07.2022. Directions were accordingly issued to all DTOs-cum-Secretaries, Regional Transport Authorities vide letters dated 01.07.2022 and 12.07.2022. Not even this, messages by way of SMS in English as well as Hindi language were also sent to concerned vehicle owners to avail the opportunity of exemption from payment of penalty which was due from 01.04.2020. It was alleged that the petitioner in CWP No.17541 of 2022 was in arrears of motor vehicles tax amounting to Rs.1,55,250/- for the period from

01.10.2015 to 31.08.2022 and was to pay arrears of tax for the vehicle bearing registration No.HR65A-2850 amounting to Rs.76,200/- for the period from 01.04.2018 to 31.08.2022. Petitioners in other petitions were also liable to pay taxes. The vehicle owners who had deposited the pending tax by due date i.e. 28.07.2022 had been granted exemption of penalty amount. The petitioner, however, did not deposit the same and had approached the respondent No.3 for depositing the tax without penalty only on 30.07.2022 and, therefore, he was not entitled to get any exemption in pursuance of notification dated 29.06.2022 due to his own act and act of omission and commission by causing delay. It was, therefore, submitted that the petitioner was not entitled to relief of exemption from penalty as per notification dated 29.06.2022 and accordingly, dismissal of the writ petition had been prayed for.

7. We have heard learned counsel for the petitioners and learned Deputy Advocate General, Haryana for the respondents at considerable length and have appraised the documents placed on record. Annexure P-3 is copy of notification dated 29.06.2022 issued by the Transport Department of respondent No.1-State which shows that exemption had been granted to all classes of transport vehicles from payment of motor vehicle tax and penalties for delayed payment of taxes under the Act from 01.04.2020 till 30th day after the publication of the notification in the Official Gazette and the penalty paid by such vehicle owners for this period was ordered to be refunded. Obviously, the 30th day after the publication of this notification was 28.07.2022. The petitioner placed on record Annexure P-4 copy of a letter shown to be written by Assistant Transport Commissioner, Haryana to all DTOs-cum-Secretaries of Regional Transport Authorities in the State for

informing all motor vehicle tax payers to avail opportunity granted vide notification dated 29.06.2022 of clearing their dues without penalty up to 28.07.2022 and also informing that if the tax was not cleared till that date, the relief qua penalty will not be available. The respondents, on the other hand, have placed on record Annexure R-6 copy of a public notice shown to be published on 25.07.2022 in newspaper Punjab Kesari, Kurukshetra Edition whereby the public had been informed that exemption had been given for payment of pending motor vehicles taxed and for calling upon the vehicle owners to deposit the tax as within stipulated time. The notification Annexure P-3 was a notice to the public including the motor vehicle owners who were required to pay tax that the period for deposit of tax without penalties was extended till 30th day from 29.06.2022. Therefore, the tax payers including the petitioners were required to abide by the said notification by depositing the tax amount till 28.07.2022, if they wanted to avail the benefit of exemption from payment of any penalty. Since the petitioner did not avail that benefit within the stipulated time, therefore, obviously he was not entitled to seek any exemption from payment of penalty after 28.07.2022. It is his own case that he had approached the office of respondent No.3 on 30.07.2022. The action on the part of the respondents of not accepting the tax amount due to be payable by the petitioner without deposit of penalty, therefore, cannot be stated to be illegal, arbitrary, unjust or unconstitutional at all. By causing delay in depositing the amount of a tax by the stipulated date i.e. 28.07.2022, the petitioner brought himself out of ambit of benefit which he could claim under notification dated 29.06.2022. Therefore, no substantial question of law is made out in favour of the petitioner. The points of law as posed are accordingly answered against him and finding no merit, the writ petitions are dismissed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

20.02.2023
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Whether speaking/reasoned Yes/No
Whether reportable Yes/No