IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-22046-2021 (O&M)
Date of Decision:-03.03.2023

Vinod Garg ....Petitioner

Vs.

State of Haryana and ors. ....Respondents

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

Present:- Mr. J.S. Toor, Advocate
for the petitioner

Ms. Mamta Singla Talwar, DAG, Haryana

Ritu Bahri, J. (Oral)

The present petition is for issuance of writ in the nature of certiorari for quashing the impugned order dated 29.06.2021 passed by respondent No. 4.

Brief facts of the case are that petitioner bought his car from Delhi on 11.10.2020 and got the temporary registration certificate issued in favour of SDO (C) cum Registering Authority Jind. He approached the office of SDO (C) cum Registering Authority Narwana for registration of his vehicle and was informed that he would need to get the temporary RC altered/re-issued in favour of SDO (C) cum Registering Authority Narwana and was also informed about the fee to be deposited. He deposited the same on 07.11.2020 through bank challan No. 0069076153 datd 07.11.2020 but did not deposit the file in the office SDO (C) cum Registering Authority Narwana. He approached the said office on 07.12.2020 but was required to deposit the late fee/penalty. The same was deposited by him and the file was deposited on 11.12.2020 against proper receipt. The receipt dated 11.12.2020 was shown to SDO (C) cum Registering Authority Narwana during VC. The petitioner was issued registration certificate as well.

However, the petitioner filed revision-cum-appeal before respondent No. 4 against imposition of penalty under Section 10 of Haryana Motor Taxation

Act, 2016 amounting to Rs.11,980/-. The same was dismissed, vide impugned order dated 29.06.2021 and hence the present petition.

A bare perusal of impugned order shows that the case of the petitioner was dismissed on the ground that the petitioner had deposited the fee on 07.11.2020 but submitted the file in the office of Registering Authority Narwana on 11.12.2020 and the penalty has been imposed by the said Registering Authority due to late submission of file by the applicant.

On notice of the petition, a written statement has been filed by the respondents and order dated 29.06.2021 is being justified by relying upon Section 10 (1) of HMVTA, 2016. It has been stated that the petitioner has to pay the tax in respect of his vehicle within the specified time. The petitioner has approached the office of the respondent but has not deposited the file as he was asked to deposit late fee/penalty of Rs.11,980/-. The petitioner was also advised to show that if he had any proof of submission of file at the time of payment of fee of any date earlier than 11.12.2020 but no such documents were shared by the petitioner.

Heard.

Reference at the very outset can be made to Section 10 of HMVTA, 2016, which reads as under:-

> *10. (1) Where the tax due in respect of any motor vehicle has not been paid by the owner, within the specified time, then in addition to payment of the tax due, he shall also be liable to pay penalty, at such rate, as may be specified in the notification issued under section 3 : Provided that the total amount of penalty shall not exceed twice the amount of tax due where a one-time tax is payable and five times the amount of tax due for a year where the tax is payable on any other basis.*
>
> *(2) Where the owner of a motor vehicle fails to pay the tax due under section 3 or the penalty under sub-section (1), he shall in addition to the amount of tax and penalty, be liable to pay simple interest on the amount of tax due and penalty, at the rate of one and half percent per month, from the date immediately following the last date for the submission of declaration as provided in section 4 or from the date specified in the order passed by the licensing officer impos-*

> *ing the penalty, or, if no period is specified in the order then from the 15th day from the date of the order, as the case may be, to the time till the default continues.*
>
> *(3) Whosoever contravenes or fails to comply with any of the provisions of this Act or the rules made there-under or any order or direction made there-under shall, if no other penalty is provided under this Act for such contravention or failure be liable to imposition of penalty not exceeding five thousand rupees.*

A bare perusal of above said Section shows that it deals with payment of tax and it does not specify with respect to giving of file within a stipulated time. The department had got the fee on 07.11.2020 and thus, the penalty could not be imposed under Section 10 (1) of the above Act. The late deposit of file could not be made a ground to impose the penalty.

Accordingly, the writ petition is allowed and order dated 29.06.2021 passed by respondent No. 4 is set aside.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

03.03.2023
G Arora

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No