IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

40 WRIT PETITION NO. 12246 OF 2022

True Jet Tours and Travels
VERSUS
The State of Maharashtra and others
...
Advocate for the Petitioner : Mr. Mahendra B. Kolpe
AGP for Respondent Nos. 1 and 2: Mrs. Pratibha J. Bharad
.....

CORAM : MANGESH S. PATIL AND PRAFULLA S. KHUBALKAR, JJ.
DATED : 11 NOVEMBER 2024

PER COURT :-

The petitioner's vehicle bearing No. MH-20-EL-5599 has been black listed by the respondent - authorities for non payment of requisite tax under the Maharashtra Motor Vehicles Tax Act, 1958.

2. We have heard both the sides.

3. It is being pointed out that in his capacity, the Taxing Officer has served the petitioner with a demand notice dated 13.12.2022, *inter-alia*, mentioning and demanding the difference of tax plus interest, amounting to Rs.5,70,286/- in aggregate.

4. In the light of the statutory remedy available to the petitioner, as has been contended in the affidavit in reply, of appeal under section 14 and / or in the form of revision under section 14-A of

the Maharashtra Motor Vehicles Tax Act, 1958, learned advocate for the petitioner submits that the petitioner is ready to deposit the aforementioned amount under protest and is ready to prefer appeal / revision, however, for the time being, the directions be issued for removing the petitioner's vehicle from the black list.

5. The learned A.G.P., on instructions, submits that the amount arrived at and demanded vide aforementioned communication, is bound to change in the light of the fact that the demand was raised, as was existing in the month of December, 2022. She submits that by passage of time, the amount would increase by additional interest to be charged.

6. Considering the factual aspects being pointed out, as to whether the petitioner’s vehicle is an air conditioned vehicle or a non air conditioned vehicle, as is being submitted across the bar, it would be appropriate, if he is granted liberty to challenge the demand notice by resorting to the statutory remedy under section 14 and/or under section 14-A of the Maharashtra Motor Vehicles Tax Act, 1958 and considering his willingness to deposit the money demanded under protest, to direct the respondent authority to de-list the petitioner’s vehicle from blacklisted category.

7. We dispose of the writ petition in the following manner:-

I. The petitioner shall deposit the amount of Rs.5,70,286/- with the respondent authorities, under protest, within three (3) weeks.

II. On such deposit being made, the respondent - authority shall take necessary steps and de-list the petitioner's vehicle from the black list.

III. The aforementioned arrangement shall be subject to the condition that the petitioner prefers a requisite appeal/revision within four (4) weeks of making such deposit. It is also made clear that the liability of the petitioner to pay additional charges would depend upon the decision in the appeal / revision.

IV. By way of clarification, it is also observed that we are not dealing with the issue regarding liability of the petitioner to pay any additional charge / tax in accordance with law for the period after the show cause notice dated 14.12.2022. However, that would not be a ground for the authorities to obstruct de-listing of the petitioner's vehicle from black list.

V. If and when the appeal / revision is preferred, it shall be decided within six (6) weeks of its filing.

(PRAFULLA S. KHUBALKAR, J.) **(MANGESH S. PATIL, J.)**

rlj/