Court No. - 2

Case :- WRIT TAX No. - 344 of 2024

Petitioner :- Gurvinder Singh
Respondent :- State Of U.P. Thru. Prin. Secy.Parivahan Vibhag Lko. And 5 Others
Counsel for Petitioner :- Ankit Singh,Anshuman Singh
Counsel for Respondent :- C.S.C.

Hon'ble Rajan Roy,J.
Hon'ble Brij Raj Singh,J.

1. Heard.

2. Let the Taxation Officer, Motor Vehicle Department, Balrampur-opposite party no.4 get the facts verified in the light of the averment made in the writ petition that in response to earlier notice dated 20.11.2020 referable to Rule 18(2) of the relevant rules made under the Act, 1997, the petitioner had responded vide his reply dated 24.12.2020 sent by registered post but without considering it a fresh recovery certificate has been issued on 07.10.2024 leading to filing of this petition. The submission is that the petitioner had earlier surrendered the papers of the vehicle in question way back in 2014 after depositing the requisite fee and thereafter sold the scrap/ vehicle as per rules. If after such an exercise the Taxation Officer finds the facts as stated by the petitioner to be correct then he shall revisit the recovery certificate issued against the petitioner and see as to whether it is to be pursued any further, if not, he shall withdraw it. However, if he finds that the facts are not correct and the petitioner is liable to pay tax then he shall pass a reasoned order in this regard. Let this exercise be completed within one month. For a period of one month or till the Taxation Officer take a decision aforesaid, whichever is earlier, the impugned recovery certificate shall not be implemented.

3. With these observations/ direction, the petition is **disposed of.**

(Brij Raj Singh,J.) (Rajan Roy,J.)

Order Date :- 17.12.2024
Shanu/-

Digitally signed by :-
SHANU SUMAN
High Court of Judicature at Allahabad,
Lucknow Bench