IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

WRIT PETITION NO.1990 OF 2025

FUELCO COAL (INDIA) LIMITED, THR. ITS DIRECTOR AND AUTHORISED SIGNATORY, MR. NAVAL K. AGRAWAL

VERSUS

ADDL. CHIEF SECRETARY (TRANSPORT) AND REVISIONAL APPELLATE AUTH., HOME (TRANSPORT) DEPT., AND OTHERS

Office Notes, Office Memoranda of Coram, Appearances, Court's orders or directions and Registrar's orders	*Court's or Judge's orders*

Mr. P.P. Kothari, Advocate for Petitioner.
Ms. P.C. Bawankule, AGP for Respondents-State.

CORAM : PRAFULLA S. KHUBALKAR, J.

DATED : 11th DECEMBER 2025

PER COURT :-

1. Heard learned Advocate for the petitioner as well as learned AGP for the respondents.

2. The petitioner’s challenge is to the order dated 16.06.2022, passed by respondent No.2 Assistant Commissioner of Transport, Mumbai and order dated 17.06.2024, passed by respondent No.1 Additional Chief Secretary (Transport) and Revisional Appellate Authority, Home (Transport) Department, Mumbai.

3. The petitioner’s primary grievance by way of instant petition is refusal of the waiver of tax on the vehicles belonging to the petitioner on the basis of contention that the vehicles are not in use

since 2018. Learned Advocate for the petitioner submits that, in accordance with the provisions of Section 3(3) of the Motor Vehicle Tax Act, 1958 (for short, "the Act") that, even in absence of any intimation by the petitioner, the authorities were bound to consider the factual situation about non-use of vehicles. He submits that, although respondent No.2 had given a letter dated 16.06.2022 to respondent No.3 Regional Transport Office, Nagpur (Rural), intimating the non-user of vehicles mentioning all the details of vehicles, however, directed initiation of proceedings under Section 3(2) of the Act. He submits that pursuant thereto, the vehicles were inspected and the non-use verification certificates were issued by the officials of Regional Transport Office, Nagpur (Rural). He further submits that, despite all the documents being on record, the impugned orders are passed, rejecting waiver of tax on the 28 vehicles belonging to the petitioner. He submits that while passing the impugned order dated 17.06.2024, the revisional authority has not at all given due consideration to the submissions advanced by the petitioner and not considered the certificates of non-use verification given by the officials of RTO. In support of his submissions for seeking waiver of tax, learned Advocate for the petitioner has placed reliance on the judgment of the Hon'ble Supreme Court in the case of ***M/s. Tarachand Logistic Solutions Limited Vs. State of Andhra Pradesh and Others, decided vide Civil Appeal No.11188 of 2025, dated 29th August 2025***.

4. As against this, learned AGP for the respondents vehemently submits that the petitioner, who is the owner of 28 vehicles in question, had failed to give due intimation regarding the alleged non-use of vehicles and imposition of tax liability cannot be, therefore, interfered with. Learned AGP submits that it is the duty of the owner of vehicles to pay tax, which became due and there is no question of waiver in absence of intimation at the relevant time.

5. Be that as it may, as regards the contentions of the petitioner that the impugned order dated 17.06.2024, is passed by the revisional authority without recording the contentions of the petitioner and the certificates of non-use verification need to be dealt with. A perusal of the impugned order shows that the revisional authority has recorded the contentions of the petitioner/appellant as well as officials of the respondents and has straightway recorded the final conclusion. There is no consideration to the contentions canvassed by the parties based on the certificates of non-use verification with respect to all the 28 vehicles and even the certificates dated 23.02.2022, issued by National Highway Authority of India, which were also relevant for deciding the issue of imposition of tax or waiver thereof. I, therefore, find force in the submissions of the learned Advocate for the petitioner.

6. Having regard to this limited aspect about non consideration of the contentions of the petitioner by the revisional authority, I am of the opinion that the matter needs to be remitted back to the appellate authority for deciding it afresh by giving due consideration to all the relevant aspects, including the documents relied upon by the petitioner. It is clarified that the issues on merits are not at all decided and the authority is entitled to decide them independently. Hence, following order is passed.

ORDER

I) The impugned order dated 17.06.2024, passed by respondent No.1 is quashed and set-aside.

II) The matter is remanded back to respondent No.1, for fresh consideration after giving an opportunity of hearing to all the parties concerned.

III) Parties are directed to appear before respondent No.1 on 09th January 2026.

IV) Respondent No.1 is directed to expeditiously decide the revision application.

V) The writ petition is accordingly disposed of.

VI) No order as to costs.

(PRAFULLA S. KHUBALKAR, J.)

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