

**CWP-13111-2004 (O&M)****-1-****IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH****202****CWP-13111-2004 (O&M)****Date of Decision: 06.11.2025****National Transport and Engineering Company (P) Ltd. ...Petitioner****Versus****The Additional State Transport Commissioner, Punjab and others****...Respondents****CORAM: HON'BLE MR. JUSTICE JAGMOHAN BANSAL****HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN****Present: - None for the petitioner****Mr. Aman Dhir, Deputy Advocate General, Punjab***********JAGMOHAN BANSAL, J. (Oral)**

1. The petitioner through instant petition under Article 226 of the Constitution of India is seeking setting aside of order dated 21.07.2004 (Annexure P-14) and notice dated 02.06.2004 (Annexure P-12) whereby demand against it has been confirmed.

2. Petitioner was having a bus with route permit. With the consent of State Transport Commissioner, it sold its bus to respondent No.4. Both the parties appeared before the State Transport Commissioner and order of transfer was passed on 02.02.1993. District Transport Commissioner initiated recovery of road tax against the petitioner. Demand of ₹2,31,400/- was created against the petitioner for the period from July' 1992 to June' 2000. The petitioner preferred an appeal which came to be dismissed.

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3. Claim of the petitioner is that respondent was supposed to effect recovery through attachment of bus. The petitioner had already sold bus with route permit and after obtaining approval of State Transport Commissioner, thus, tax was not payable by the petitioner.

4. There is no representation of the petitioner. It is a private limited company. Amount involved is ₹2.31 Lakhs.

5. Considering the amount involved, efflux of time and non-representation of the petitioner, the petition stands disposed of with liberty to the petitioner to move an appropriate application within six months from today, if cause survives.

6. The Registry is directed to send copy of this order to the petitioner.

7. Pending application(s), if any, shall stand disposed of.

(JAGMOHAN BANSAL)
JUDGE

(HARPREET KAUR JEEWAN)
JUDGE

06.11.2025
Mohit Kumar

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