HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 21125/2024

Maheshwari Mining Private Limited, Having Its Registered Office At 21, Clm Lane, Raniganj, West Bengal, Through Its Executive Director Naresh Bagrodia S/o Ram Niranjan Bagrodia, Age 59 Years, R/o Jawar Mines, Udaipur, (Raj).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Transport Commissioner, Jaipur (Raj).
2. District Transport And Taxation Officer, Udaipur (Raj.)
3. District Transport Officer, Udaipur (Raj.)

----Respondents

Connected With

D.B. Civil Writ Petition No. 2251/2016

Hindustan Zinc Limited Unit – Zawar Mines District Udaipur Through its General Manager (Finance) Shri V.V. Nandawat

----Petitioner

Versus

1. State of Rajasthan, through The Transport Commissioner Jaipur.
2. District Transport Officer Udaipur
3. Incharge Flying Squad District Transport Officer Udaipur.

----Respondents

D.B. Civil Writ Petition No. 793/2024

Hindustan Zinc Limited Having Its Registered Office At Yashad Bhawan, Swaroop Sagar, Udaipur, Through Authorized Signatory Ms Shilpa Nair D/o Shri Surendra Kumar Nair Aged 28 Years, Deputy Manager (Legal) Hindustan Zinc Ltd., Swaroop Sagar, Udaipur

----Petitioner

Versus

1. The State Of Rajasthan, Through The Transport Commissioner, Jaipur
2. District Transport And Taxation Officer, Udaipur
3. District Transport Officer, Shahpura

----Respondents

D.B. Civil Writ Petition No. 8131/2024

M/s. Hasti Petro Chemical And Shipping Ltd., Having Its Registered Office At B-1 Shastri Circle, Shastri Nagar, Jodhpur (Raj.) Through Its Authorized Signatory Ketan Shah S/o Rikhab Das Shah, Aged 61 Years, R/o G-7 Shastri Nagar, Jodhpur, Rajasthan

----Petitioner

Versus

1. State Of Rajasthan, Through Transport Commissioner And Secretary, Department Of Transport, Parivahan Bhawan, Sahkar Marg, Jaipur
2. Regional Tranport Authority (Pfs 09), Jodhpur.
3. District Transport Officer, Regional Transport Office, Jodhpur

----Respondents

D.B. Civil Writ Petition No. 19585/2024

Acc Mining Private Limited, Having Its Registered Office At Petch Area, Opposite Dak Bangalow, Circuit House Road, Nimbahera, Distt. Chittorgarh (Raj.), Through Its Director Nutan Kumar Jain S/o Pushp Kumar Jain, Age 50 Years, R/o 183, Jawahar Nagar, Neemuch (M.p.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Transport Commissioner, Jaipur.
2. District Transport And Taxation Officer, Udaipur.
3. District Transport Officer, Udaipur.

----Respondents

D.B. Civil Writ Petition No. 21034/2024

Maheshwari Mining Private Limited, Having Its Registered Office At 21, Clm Lane, Raniganj, West Bengal, Through Its Executive Director Naresh Bagrodia S/o Ram Niranjan Bagrodia, Age 59 Years, R/o Jawar Mines, Udaipur, (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Transport Commissioner, Jaipur (Raj.).
2. District Transport And Taxation Officer, Udaipur (Raj.).
3. District Transport Officer, Udaipur (Raj.).

----Respondents

D.B. Civil Writ Petition No. 21179/2024

Maheshwari Mining Private Limited, Its Registerd Office At 21, Clm Lane, Raniganj, West Bengal, Through Its Executive Director Naresh Bagrodia S/o Ram Niranjan Bagrodia, Age 59 Years, R/o Jawar Mines, Udaipur, (Raj).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Transport Commissioner, Jaipur (Raj.)
2. District Transport And Taxation Officer, Udaipur (Raj.)

3 District Transport Officer, Udaipur (Raj.).

----Respondents

D.B. Civil Writ Petition No. 21409/2024

Maheshwari Mining Private Limited, Having Its Registered Office At 21, Clm Lane, Raniganj, West Bengal, Through Its Executive Director Naresh Bagrodia S/o Ram Niranjan Bagrodia, Age 59 Years, R/o Jawar Mines, Udaipur (Raj).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Transport Commissioner, Jaipur (Raj).
2. District Transport And Taxation Officer, Udaipur (Raj.).
3. District Transport Officer, Udaipur (Raj.).

----Respondents

For Petitioner(s)	:	Mr. Vikas Balia, Sr. Advocate assisted by Ms. Priyahnka Bhootra and Mr. Priyansh Arora Mr. Dilip Kawadia Ms. Vrinda Mandawat Mr. Siddharth Mandawat Mr. Akhilesh Rajpurohit Mr. Sorabh Rajpurohit
For Respondent(s)	:	Mr. Sajjan Singh Rathore, AAG with Ms. Mehali Mehta

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HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA

HON'BLE JUSTICE CHANDRA PRAKASH SHRIMALI

Order

29/01/2025

1. In all these writ petitions, prayer has been made for disposal of the writ petitions on the similar lines to the orders passed by the Division Bench of this Court in D.B. Civil Writ Petitions No.14562/2015, 3488/2016, 5245/2019, 9623/2018, 14807/2018 and 5086/2019.

2. Learned Senior Counsel appearing for the petitioners would submit that in all these cases, petitioners have come against the action of the respondents in affecting the seizure of the vehicles on the basis that though the vehicles are liable for payment of tax under the Rajasthan Motor Vehicle Taxation Rules, 1951 (hereinafter to be referred as 'the Rules of 1951'), but the petitioners are not paying the tax. They would submit that though the Division Bench of this Court in the case of ***Hindustan Zinc Limited Vs. State of Rajasthann & Ors. (D.B. Civil Writ Petition No.5373/2015)*** and batch of petitions upheld the validity of Rule 2(p) of the Rules of 1951 vide order dated 15.12.2015, SLPs have been filed before the Hon'ble Supreme Court the lead case being ***Petitions for Special Leave to Appeal (C) Nos.23605-23611/2016***, wherein interim order has been passed in favour of the petitioners on 31.03.2017.

3. It is submitted that in view of the aforesaid development, number of petitions filed before this Court, aggrieved by the order of seizure of equipments/vehicles, have been finally disposed off. The orders passed in D.B. Civil Writ Petition Nos.14562/2015, 3488/2016, 5245/2019 and batch of petitions have been placed for perusal of this Court.

4. Learned AAG appearing for the State would submit that the orders, on which reliance is being placed, may have been passed but the fact remains that the validity of the provision has been upheld by the Division Bench of this Court. Therefore, these petitions are liable to be dismissed. It would further submit that in D.B. Civil Writ Petition No.14562/2015 while disposing off the

petition, vide order dated 01.05.2017, this Court exercised its discretionary jurisdiction to direct that no further coercive action would be taken, taking into consideration that in that case the petitioners had paid 50% of the demand. Therefore, in any case, even if these petitions are disposed off, said condition of payment of 50% of the demand may be imposed.

5. We find that the validity of Rule 2(p) of the Rules of 1951 was challenged by filing petitions by Hindustan Zinc Limited. However, all those petitions were dismissed vide order dated 15.12.2015 passed by the Division Bench of this Court, whereby the validity of the rule was upheld. However the order of this Court was challenged by filing SLPs in the Supreme Court.

6. In view pendency of cases before the Hon'ble Supreme Court, the petitions which were either pending or subsequently filed, have been disposed off by this Court by different orders.

7. In D.B. Civil Writ Petition No.14562/2015 taking into consideration that 50% of the demand was satisfied, petition was disposed off, though protecting the petitioners therein against any coercive action.

8. Subsequently, an order was passed on 06.04.2018 in D.B. Civil Writ Petition No.3488/2016, granted similar indulgence of protection against coercive action, taking into consideration that 50% of the demand was paid.

9. Thereafter, another batch of petitions filed in the year, 2018 and 2019 were also taken up for consideration on 03.07.2023. Those writ petitions were also disposed off taking into consideration that against the order passed by the Division Bench

of this Court upholding the validity of the Rule 2(p) of the Rules of 1951, SLP has been preferred and interim order has been passed. However in this order, payment of 50% of demand was not made a condition precedent.

10. What appears to us is that the earlier orders which were passed by this Court on 01.05.2017 in D.B. Civil Writ Petition Nos.14562/2015, 3488/2016 and batch of petitions were not placed for consideration of the Court.

11. In one of the case which is listed today i.e. D.B. Civil Writ Petition No.793/2024 (Hindustan Zinc Limited Vs. State of Rajasthan & Ors.), the earlier orders passed in other cases, including the orders passed in earlier cases, were also brought to the notice. In this case, demand order has already been stayed and the petition has been kept pending.

12. After going through the various orders, which have been placed before us, and taking into consideration orders disposing off other writ petitions raising similar issues and further taking into consideration that the matters are pending before the Hon'ble Supreme Court, all the present writ petitions are disposed off subject to the following directions :-

(i) No coercive action shall be taken against the writ petitioners.

(ii) In cases where the vehicles have been seized, the vehicles shall be released on payment of 50% of demand.

(iii) In cases where the vehicles have not been seized, no coercive action towards seizure shall be taken, subject to payment of 50% of the demand, if raised.

(iv) Petitioners shall be bound by the order that may ultimately be passed by the Hon’ble Supreme Court.

13. Stay petitions are also disposed off accordingly.

(CHANDRA PRAKASH SHRIMALI),J (MANINDRA MOHAN SHRIVASTAVA),CJ

62-69-minki/-