IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 16060 OF 2024

Padmanabha Vyankappa Shetty ...Petitioner

Versus

State Of Maharashtra & Ors ...Respondents

Mr. Suhas S. Deokar, *for the Petitioner.*

Mr. P.V. Nelson Rajan, AGP *for Respondent-State.*

CORAM : SOMASEKHAR SUNDARESAN, J.

DATE : February 25, 2026

ORDER :

1. This Petition challenges an order dated January 23, 2023 denying an Application made by the Petitioner for a non-use certificate for a period between February 1, 2020 and December 31, 2025. The short ground of challenge is that the order impugned is totally devoid of reasons and does not even deal with the submissions made in the Application made on February 7, 2022.

2. Having heard the Learned Advocates of the parties and having examined the record and their assistance, it is apparent that the period for which the non-use certificate was sought was the period between February 1, 2020 and December 31, 2025. Admittedly, the

period between March 2020 and February 2021 had been exempted from payment of tax under the Maharashtra Motor Vehicles Tax Act, 1958. The impugned order simply refers to the period between March 1, 2021 and May 31, 2022 which is a disjointed period when compared with the Application made by the Petitioner.

3. That apart, in the affidavit in reply, the State seeks to defend the impugned order by relying upon the actual usage of the bus in question in the month of October 2021 and towards this end, various toll charges are auto debited to the account designated for the bus. None of this is found in the impugned order and this contention was never put to the Petitioner for him to address when pursuing his application. The impugned order in fact refers to a different period as compared to the period for which the Application has been made.

4. In these circumstances, the ends of justice could be met if the impugned order is quashed and set aside with liberty to the Petitioner to make specific submissions once again to the Transport Commissioner, who is a designated authority for grant of a non-use certificate and exemption from payment of tax with appropriate documentary proof to demonstrate the absence of use in the relevant period. It is purely the complete absence of reasons in the impugned order and in the appellate

order, which is also impugned, that has led to this outcome in this Petition.

5. No expression of opinion on the merits on any account is being made. The Petitioner shall be at liberty to file a fresh Application with such supporting material as he chooses to bring to bear within a period of two weeks from the upload of this order on the website of this Court. The Transport Commissioner shall fix a hearing within a period of two weeks thereafter to issue instructions on how to proceed further in the matter. Should there be any information that is relevant, such as usage of the bus during the period for which non-use certificate is sought, that shall also be served on the Petitioner, granting him inspection of the relevant record.

6. It is requested that the matter be disposed of preferably within a period of eight weeks from the first date on which the Transport Commissioner convenes.

7. With the aforesaid directions, the Petition is ***finally disposed of***. Likewise, the order by the Appellate Authority dated June 17, 2024 is cryptic and simply states that the Appeal stands disposed of. In these circumstances, the matter is remanded for fresh consideration to the

Transport Commissioner so that he can assess the merits of what is submitted by the Petitioner and pass a reasoned order in the matter.

8. All actions required to be taken pursuant to this order shall be taken upon receipt of a downloaded copy as available on this Court's website.

[SOMASEKHAR SUNDARESAN, J.]