HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4067 of 2026

Jawahar Lal Maurya

.....Petitioner(s)

Versus

State Of Uttar Pradesh And 5 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Amzad Rza, Chandra Kant Tripathi, Raman Pandey
Counsel for Respondent(s)	:	Rahul Chaudhary, C.S.C.

Court No. - 39

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE SWARUPAMA CHATURVEDI, J.

1. Heard Shri Chandra Kant Tripathi, learned counsel for the petitioner, Shri Ankur Agarwal, learned Standing Counsel for the State and, Shri Rohit Chaudhary, learned counsel for respondent no 5.

2. Grievance of the petitioner is, he purchased the vehicle bearing Registration No. UP-55-T-4126 financed by respondent no. 5. Owing to default committed by the petitioner in repayment of his loan, the financer repossessed the vehicle on 11.11.2021. Therefore, the vehicle became the property of the respondent no. 5. Since the respondent no. 5 became the owner of property, the said respondent is liable to pay road tax from 12.11.2021 onwards whereas petitioner may be liable to pay road tax from 01.03.2016 to 11.11.2021

3. Whatever be the exact facts this much is clear, in view of the judgment of the Supreme Court in the case of **Mahindra and Mahindra Financial Services Ltd. State of U.P. & Ors. (2022) 5 SCC 525**, petitioner who is the original owner, may not be liable for road tax dues on the vehicle in question from the date of its repossession by the finance authority.

4. In view of facts noted above, no useful purpose may be served in keeping the present writ petition pending or calling for counter affidavit at this stage.

5. Accordingly, the present petition is **disposed of** with a direction, in case the petitioner files a fresh application before respondent no.3/RTO Siddharthnagar supported by his personal affidavit and annexing thereto all relevant documents, that claim may be dealt with and decided on his own merits after affording due opportunity of hearing to respondent no. 5. Petitioner undertakes to file appropriate objection within a period of three weeks from today. Respondent no. 3 may conduct and conclude the

proceedings in accordance with law, as expeditiously as possible, preferably within a period of three months therefrom. Petitioner undertakes not to seek any undue or long adjournment.

6. Subject to first compliance made, for a period of three months or till the disposal of the application to be made by the petitioner, whichever is earlier, no coercive measure may be adopted against him.

(Swarupama Chaturvedi,J.) (Saumitra Dayal Singh,J.)

October 27, 2026

Suraj Srivastav

Digitally signed by :-
SURAJ SRIVASTAVA
High Court of Judicature at Allahabad