

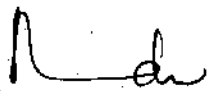
പതിനാലാം കേരള നിയമസഭ

പതിനൊന്നാം സമ്മേളനം

നക്ഷത്രചിഹ്നമിടാത്ത ചോദ്യം നം. 3330 19.06.2018 ൽ മറുപടിയ്ക്ക്

പോണ്ടിച്ചേരിയിൽ രജിസ്റ്റർ ചെയ്ത വാഹനങ്ങൾ

<p align="center"><u>ചോദ്യം</u></p> <p align="center">ശ്രീ.പി.സി. ജോർജ്ജ്</p>	<p align="center"><u>മറുപടി</u></p> <p align="center">ശ്രീ.എ.കെ.ശശീന്ദ്രൻ (ഗതാഗത വകുപ്പ് മന്ത്രി)</p>
<p>(എ) പോണ്ടിച്ചേരിയിൽ വാഹനങ്ങൾ നിയമാനുസരണം രജിസ്റ്റർ ചെയ്ത് കേരളത്തിൽ സ്ഥിര താമസം ഉള്ള ആളുകൾക്ക് നിലവിൽ ഇവിടെ വാഹനം ഓടിക്കുന്നതിന് എന്തെങ്കിലും തടസ്സങ്ങൾ ഉണ്ടോ; പ്രസ്തുത വിഷയം സംബന്ധിച്ച് പുറപ്പെടുവിച്ച ഉത്തരവുകളുടെ പകർപ്പുകൾ ലഭ്യമാക്കുമോ; വിശദമാക്കുമോ;</p>	<p>(എ) മോട്ടോർ വാഹന നിയമ പ്രകാരം സ്ഥിര താമസം ഉള്ളയിടത്തോ, വാഹനം നിരന്തരമായി ഉപയോഗിക്കുന്ന സ്ഥലത്തോ ആണ് രജിസ്റ്റർ ചെയ്യേണ്ടത്. (മോട്ടോർ വാഹന നിയമം 1988 സെക്ഷൻ 40). പകർപ്പ് അനുബന്ധം (1) ആയി ചേർക്കുന്നു.</p>
<p>(ബി) പോണ്ടിച്ചേരിയിൽ രജിസ്റ്റർ ചെയ്ത എത്ര വാഹനങ്ങൾ സംസ്ഥാനത്ത് നിലവിൽ ഉണ്ട്; ജില്ല തിരിച്ചുള്ള വാഹനങ്ങളുടെ എണ്ണം വിശദമാക്കുമോ;</p>	<p>(ബി) ഇത്തരത്തിലുള്ള ഒരു കണക്കെടുപ്പ് നടത്തുന്നതു അപ്രായോഗികമാണ്.</p>
<p>(സി) പ്രസ്തുത വിഷയവുമായി ബന്ധപ്പെട്ട് ജനങ്ങൾക്ക് ഉണ്ടായ ബുദ്ധിമുട്ട് ശ്രദ്ധയിൽപ്പെട്ടിട്ടുണ്ടോ; ആയതിൻമേൽ എന്ത് നടപടി സ്വീകരിച്ചു; വ്യക്തമാക്കുമോ;</p>	<p>(സി) പ്രസ്തുത വിഷയത്തിൽ പൊതുജനങ്ങൾക്ക് വിഷമകരമാകുന്ന പ്രവർത്തനങ്ങൾ മോട്ടോർ വാഹന വകുപ്പിന്റെ ഭാഗത്തുനിന്നും ഉണ്ടായിട്ടില്ല. ഇത്തരത്തിൽ സംശയിക്കുന്ന വാഹനങ്ങൾക്ക് നിയമാനുസൃതമായി നോട്ടീസ് നൽകി അവരുടെ ഭാഗം കേട്ടതിനുശേഷം ബന്ധപ്പെട്ട രേഖകൾ കൂടി പരിശോധിച്ചശേഷം മാത്രമേ തുടർ നടപടികൾ സ്വീകരിച്ചു വരുന്നുള്ളൂ.</p>
<p>(ഡി) പ്രസ്തുത വിഷയത്തിൽ ഹൈക്കോടതി വിധികൾ എന്തെങ്കിലും ഉണ്ടായിട്ടുണ്ടെങ്കിൽ ആയതിന്റെ പകർപ്പ് ലഭ്യമാക്കുമോ; വിശദമാക്കുമോ?</p>	<p>(ഡി) പ്രസ്തുത വിഷയത്തിൽ ശ്രീ. എ.കെ. ബാലകൃഷ്ണൻ നായർ ബഹു. ഹൈക്കോടതി മുൻപാകെ ഫയൽ ചെയ്തിരുന്ന WP(C) 2329/18 നമ്പർ പൊതു താൽപര്യ ഹർജി ഡിസ്മിസ് ചെയ്തിട്ടുണ്ട്. കൂടാതെ ഇത് സംബന്ധിച്ചുള്ള WP(c) 10831/2018, WP(c) 9229/2018 കേസുകളിലെ ബഹു. ഹൈക്കോടതി ഉത്തരവുകളുടെ പകർപ്പുകളും അനുബന്ധം II ആയി ചേർക്കുന്നു.</p>



സെക്ഷൻ ഓഫീസർ

Assistant Excise Commissioner and Others — 2006 KHC 522 : ILR 2006 (2) Ker. 181 : 2006 (2) KLT 417 : 2006 (2) KLJ 167.

Vehicle driven along road for obtaining certificate of fitness (Corresponding to S. 22(1), S. 22(2) of the old Act): There is no relevant provision in this Act, or the Rules and notifications issued thereunder which in any way conflict with any of the provisions of the Motor Vehicles Act. There can be no estoppel in the matter of a statutory levy. *Sundareswaran v. State* — 1955 KHC 237 : 1955 KLT 948 : ILR 1955 TC 889 : AIR 1956 TC 85 (DB).

40. Registration, where to be made.— Subject to the provisions of Section 42, Section 43 and Section 60, every owner of a motor vehicle shall cause the vehicle to be registered by a registering authority in whose jurisdiction he has the residence or place of business where the vehicle is normally kept.

Case Law

Luxury car purchased in the previous financial year after getting temporary registration and paying required tax: But got registered in the following financial year for want of fancy numbers. Whether liable to pay higher rate of tax under the revised tariff. Held, first registration referred in S.3 of the Act cannot be temporary registration but can only be permanent registration. Hence, rate of tax applicable is as on the date of permanent registration of the vehicle under the revised tariff. Liable to pay tax under the revised tariff. *Hilal B. and Another v. State of Kerala and Others* — 2012 (3) KHC 284 : 2012 (3) KLT 431 : 2012 (3) KLJ 503 : AIR 2013 Ker. 19 (DB).

41. Registration, how to be made.— (1) An application by or on behalf of the owner of a motor vehicle for registration shall be in such form and shall be accompanied by such documents, particulars and information and shall be made within such period as may be prescribed by the Central Government:

Provided that where a motor vehicle is jointly owned by more persons than one, the application shall be made by one of them on behalf of all the owners and such applicant shall be deemed to be the owner of the motor vehicle for the purposes of this Act.

(2) An application referred to in sub-section (1) shall be accompanied by such fees as may be prescribed by the Central Government.

(3) The registering authority shall issue to the owner of a motor vehicle registered by it a certificate of registration in such form and containing such particulars and information and in such manner as may be prescribed by the Central Government.

(4) In addition to the other particulars required to be included in the certificate of registration, it shall also specify the type of the motor vehicle, being a type as the Central Government may, having regard to the design construction and use of the motor vehicle, by notification in the Official Gazette, specify.

(5) The registering authority shall enter the particulars of the certificate referred to in sub-section (3) in a register to be maintained in such form and manner as may be prescribed by the Central Government.

(6) The registering authority shall assign to the vehicle, for display thereon, a distinguishing mark (in this Act referred to as the registration mark) consisting of one or the groups of such of those letters and followed by such letters and figures as are allotted to the State by the Central Government from time to time by notification in the Official Gazette, and displayed and shown on the motor vehicle in such form and in such manner as may be prescribed by the Central Government.

(7) A certificate of registration issued under sub-section (3), whether before or

Adh

Handwritten signature/initials

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE THE CHIEF JUSTICE MR. ANTONY DOMINIC

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

WEDNESDAY, THE 7TH DAY OF FEBRUARY 2018 / 18TH MAGHA, 1939

WP(C) No. 2329 of 2018

PETITIONER

A.K. BALAKRISHNAN NAIR
NELLULI VILLA P.O. EDAKKULAM, QUILANDY, KERALA
PIN- 673 306

BY ADV. A.K. BALAKRISHNAN NAIR (PARTY IN PERSON)

RESPONDENTS:

1. THE CHIEF SECRETARY TO THE GOVERNMENT OF KERALA
SECRETARIAT, TRIVANDRUM
2. SECRETARY TO GOVERNMENT
MOTOR VEHICLES DEPARTMENT, TRIVANDRUM

R BY GOVERNMENT PLEADER SRI. P. SANTHOSH KUMAR

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07-02-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.R.

ANTONY DOMINIC, Ag.C.J. & DAMA SESHADRI NAIDU, J.

W.P.(C)No.2329 of 2018
-----Dated this the 7th day of February 2018

JUDGMENT

Dama Seshadri Naidu, J.**Introduction:**

People buy cars, not much of a concern. Some of them buy cars in other states, still not much of a concern. But they register the vehicles in those states only to be used in this State. That is the concern, at least for the State. So the State mistrusts this practice and brings in legislation to curb it. A nonagenarian cries foul. Pro bono publico, he wants to champion the cause of this affluent assortment of people. They suffer no disability to come to the court on their own, though. Can this crusading spirit be countenanced?

Facts:

2. We will go into the details. Some people, presumably affluent, buy cars at a place like Pondicherry, a Union Territory;

W.P.(C)No.2329 of 2018

: 2 :

they also register the vehicles there, showing some residential address—genuine or otherwise—for an ostensible reason: less motor vehicle tax. But they bring the vehicles to Kerala to be used. The Government of Kerala has a legislative recourse to curb that practice.

3. We are not going into the merits of that practice or its justifiability. Though the cars are purchased by affluent people, by spending lakhs or even crores, they have not come before this court to ventilate their grievance. Instead, petitioner A. K. Balakrishnan Nair, aged 89 years, has. He claims to have been driven by “enthusiasm to serve afflicted people”. He asserts that those who had purchased and registered cars outside Kerala, their *bona fides* notwithstanding, have been hounded and harassed by the authorities.

Petitioner's Justification and Court's Observation:

4. Balakrishnan Nair gathered the information from the press that “a cinema actor and member of Parliament who bought

W.P.(C)No.2329 of 2018

: 3 :

a luxury car at Pondicherry has been charged by the Crime Branch for evasion of tax. There are as many as 1500 similar cases in which an equal number of people will be facing the music." According to him, the crises faced by these 1500 families is "a general issue" and, in fact, "concerns the welfare of a large number of people in the country."

5. Before we proceed further, we may marvel at Nair's arithmetic assertion: the putative problem of 1500 families concerns the welfare of 120,00,00,000 people. And it is the general issue affecting all.

6. The state's action, alleges Nair, is causing "grave injustice of incomparable severity to a large number of distinguished individuals." He declares "the IPC does not contain any offence called evasion of tax." Making mincemeat of a metaphor, Nair takes to rhetoric: He likens the situation to a petrol pump owner's finding fault with a nearby resident not buying fuel from his outlet and harassing him on that count. At best, it is a strained

W.P.(C)No.2329 of 2018

: 4 :

metaphor misapplied, trivializing the federal taxation principles.

Nothing more.

7. So is Nair's pleading that buying things in Pondicherry is not a crime. Again adopting an analogy, he asserts there is no ban on a Keralite's buying a house at Delhi. What the purchaser does is, find a suitable house, pay the price, and also remit the tax prevailing in Delhi. The question of "Kerala making a gain out of the transaction," Nair concludes, does not arise at all.

8. We will address this out-of-place analogy, too. If a Keralite buys a house in Delhi, pays the tax in Delhi, and lives in that house in Delhi, nobody perceives a problem—even legally. But if he buys the house and pays tax in Delhi, yet tries to move it over to Kerala to live in it, it is, first, an impossibility and, second, borders on imbecility. If it were possible, it would be plain illegality.

9. Besides, if an item of commerce falls within the State List, the State will enjoy legislative legitimacy to regulate or restrict transactions affecting that item of property. Nair proclaims that

W.P.(C)No.2329 of 2018

: 5 :

“the whole of India is one country with a uniform civil code.” This proclamation has two limbs: the first is a fact and the second is a desirable dream. India is one, no doubt; but it is federal, its components sharing with it powers—political and fiscal.

10. To sum up, Nair wants this so-called nefarious practice of statutory abuse and harassment of innocent car purchasers to stop. For that, he seeks a judicial directive. If he succeeds in his attempt, it will give him “incomparable joy and satisfaction”. He would consider it “a divine social service”.

11. We appreciate the zeal of A. K. Balakrishnan Nair, an almost nonagenarian, but we fail to share it. On the contrary, we hold that his zeal is misplaced.

Public Interest Litigation-Its Parameters:

12. A Public Interest Litigation is a petition that an individual or a non-government organisation or citizen groups can file in the court seeking justice on an issue having a larger public interest. It aims at giving common people access to the

judiciary to obtain legal redress for a greater cause. Public Interest Litigation is the outcome of judicial innovation to take cognizance of a cause at the instance of any person even if it does not affect him personally, but affects the public at large.

13. The jurisprudential justification for PILs stood explained in many judgments. A case in point is People's Union for Democratic Rights v. Union of India, (Asiad Workers Case)¹. Justice P. N. Bhagawati, as his Lordship then was, eloquently emphasizes that public interest litigation is brought before the court not to enforce the right of one individual against another, as happens with ordinary litigation. It is, in fact, intended to promote and vindicate public interest which demands that violations of constitutional or legal rights of many people who are poor, ignorant, or in a socially or economically disadvantaged position should not go unnoticed and unredressed. That would destroy the rule of law which forms one of the essential elements of public

¹ (1982) 3 SCC 235

W.P.(C)No.2329 of 2018

: 7 :

interest in any democratic form of Government.

14. The rule of law does not mean that the law's protection must be available only to a fortunate few. The poor too, the Supreme Court reminds, have civil and political rights, and the rule of law is meant for them also.

Suitor's Standing:

15. The traditional rule of standing which confines access to the judicial process only to those who suffered a legal injury or legal wrong has now been jettisoned. And the narrow confines within which the rule of standing was imprisoned for long years, given our inheriting the Anglo-Saxon system of jurisprudence, too, have been broken; and a new dimension has been given to the doctrine of *locus standi*. This approach has revolutionized the whole concept of access to justice in a way not known before to the western system of jurisprudence. So observes the Supreme Court in *Asiad Workers Case*.

16. The Supreme Court has emphasized, as the need of hour, this liberal—some call activist—approach: It has paid heed to the peculiar socio-economic conditions prevailing in our country, where there is considerable poverty, illiteracy, and ignorance, obstructing and impeding accessibility to the judicial process. Any restrictive, doctrinaire approach, the Court has felt, would close the doors of justice to the poor and deprive sections of the community.

17. S.P. Gupta v. Union of India, (Judges' Transfer Case)¹, a precursor to Asiad Workers Case, a seven-Judge Bench, spoke at length about the limiting doctrine of standing. It acknowledges the need to carve out an exception to the strict rule of standing. And S. P. Gupta eloquently stresses, but with a caveat, on a suitor's standing. Para 17 of the judgment holds thus:

17. It may therefore now be taken as well established that where a legal wrong or a legal injury is caused to a person or to a determinate class of persons by reason of violation of any constitutional or legal right or any burden is imposed in

¹ 1981 Supp SCC 87

W.P.(C)No.2329 of 2018

: 9 :

contravention of any constitutional or legal provision or without authority of law or any such legal wrong or legal injury or illegal burden is threatened and such person or determinate class of persons is by reason of poverty, helplessness or disability or socially or economically disadvantaged position, unable to approach the court for relief, any member of the public can maintain an application for an appropriate direction, order or writ in the High Court under Article 226 and in case of breach of any fundamental right of such person or determinate class of persons, in this Court under Article 32 seeking judicial redress for the legal wrong or injury caused to such person or determinate class of persons."

18. S. P. Gupta exhorts that the Constitutional Courts must innovate methods and devise strategies for providing access to justice to large masses of people who are denied their basic human rights and to whom freedom and liberty have no meaning. Indeed, so exalted is the understanding behind the liberalized principle of standing. With an eye to the exploitative potential of this permissive provision, S. P. Gupta cautions in the same paragraph:

But we must hasten to make it clear that the individual who moves the court for judicial redress in cases of this kind must be acting *bona fide* with a view to vindicating the cause

W.P.(C)No.2329 of 2018

: 10 :

of justice and if he is acting for personal gain or private profit or out of political motivation or other oblique consideration, the court should not allow itself to be activated at the instance of such person and must reject his application at the threshold, whether it be in the form of a letter addressed to the court or even in the form of a regular writ petition filed in court.

Supreme Court's Guidelines:

19. In this context, we also refer to State of Uttaranchal v. Balwant Singh Chauhal¹, a judgment of enormous erudition and relevance. After scanning the jural bounds of PIL in all comparable common-law jurisdictions, the Supreme Court, Per Dalveer Bhandari J, has issued these directions to "preserve the purity and sanctity of the PIL":

(1) The Courts must encourage genuine and bona fide PIL and effectively discourage and curb the PIL filed for extraneous considerations.

(2) Instead of every individual Judge devising his own procedure for dealing with the public interest litigation, it would be appropriate for each High Court to properly formulate rules for encouraging the genuine PIL and discouraging the PIL filed with oblique motives. Consequently, we request that the High Courts who have not

¹ (2010) 3 SCC 402

yet framed the rules, should frame the rules within three months. The Registrar General of each High Court is directed to ensure that a copy of the rules prepared by the High Court is sent to the Secretary General of this Court immediately thereafter.

(3) The Courts should *prima facie* verify the credentials of the petitioner before entertaining a PIL.

(4) The Courts should be *prima facie* satisfied regarding the correctness of the contents of the petition before entertaining a PIL.

(5) The Courts should be fully satisfied that substantial public interest is involved before entertaining the petition.

(6) The Courts should ensure that the petition which involves larger public interest, gravity and urgency must be given priority over other petitions.

(7) The Courts before entertaining the PIL should ensure that the PIL is aimed at redressal of genuine public harm or public injury. The Court should also ensure that there is no personal gain, private motive or oblique motive behind filing the public interest litigation.

(8) The Courts should also ensure that the petitions filed by busybodies for extraneous and ulterior motives must be discouraged by imposing exemplary costs or by adopting similar novel methods to curb frivolous petitions and the petitions filed for extraneous considerations.

W.P.(C)No.2329 of 2018

: 12 :

Conclusion:

20. To conclude, we observe that PIL is a judicial weapon of formidable force; it has its place and purpose in the adjudicatory armoury. But it should not degenerate, nor should it be reduced, to a farce.

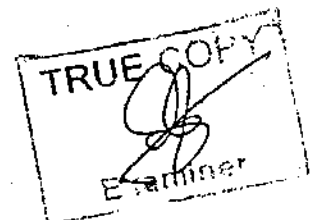
21. Here, we hold that neither the petitioner has the locus nor the case raised by him affects the people at large, to be called an issue in public interest.

To conclude, we find no merit in the writ petition and so dismiss it. Costs we refrain from, not to dampen the spirit and enthusiasm of this nonagenarian who considered it his "divine social service" to bring up this public interest litigation.

Sd/-
ANTONY DOMINIC
CHIEF JUSTICE

Sd/-
DAMA SESHADRI NAIDU
JUDGE

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

TUESDAY, THE 27TH DAY OF MARCH 2018 / 6TH CHAITHRA, 1940

WP(C).No. 10831 of 2018

PETITIONER(S)

MALINI V.
MANAGING DIRECTOR, KMA RESORTS PVT. LTD., HAVING ITS
REGISTERED OFFICE AT 13/28, 4TH STAGE, BYE PASS, MANJERI,
MALAPPURAM, PIN - 671 121 AND HAVING ITS BRANCH OFFICE AT
FIRST FLOOR, NO. 1/83, LAWSPET MAIN ROAD, LAWSPET,
PUDUCHERRY, PIN - 605 008.

BY ADVS.SRI.M.AJAY
SRI.K.R.RAJKUMAR

RESPONDENT(S):

1. THE STATE OF KERALA
REPRESENTED BY THE SECRETARY TO GOVERNMENT, TRANSPORT
DEPARTMENT, THE SECRETARIAT, THIRUVANANTHAPURAM, PIN -
695 001.
2. THE TRANSPORT COMMISSIONER,
OFFICE OF THE TRANSPORT COMMISSIONER, 2ND FLOOR, TRANS
TOWER, THYCAUD P.O., THIRUVANANTHAPURAM, PIN - 695 014.
3. THE STATE POLICE CHIEF AND THE DIRECTOR GENERAL OF POLICE,
HEADQUARTERS, THIRUVANANTHAPURAM, PIN - 695 010.
4. THE JOINT REGIONAL TRANSPORT OFFICER,
TIRURANGADI SUB REGIONAL TRANSPORT OFFICE, TIRURANGADI
P.O., PIN - 676 306.

R BY SPL.GOVERNMENT PLEADER SRI.RAVINDRANATH.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27-03-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.B.SURESH KUMAR, J.

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W.P.(C).No.10831 of 2018

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Dated this the 27th day of March, 2018

J U D G M E N T

Ext.P19 is a notice issued by the fourth respondent calling upon the petitioner to show cause why tax in terms of the provisions contained in the Kerala Motor Vehicles Taxation Act, 1976 (the Act) shall not be realised from her in respect of the vehicle referred to in the writ petition. The case of the petitioner is that the vehicle is one registered in the State of Pondicherry and mainly used in the said State and as such, she is not liable to pay the tax in respect of the same under the Act. The petitioner, therefore, sent Ext.P20 reply to Ext.P19 show cause notice disputing the liability. Earlier also, the petitioner was issued similar notices and the petitioner has sent replies to the said notices as well. Exts.P12 and P13 are the replies sent by the petitioner to similar

notices issued earlier. The grievance of the petitioner is that without considering replies sent by the petitioner to the various notices issued, steps are being taken by the respondents to seize and detain the vehicle of the petitioner for enforcing payment of tax. The petitioner, therefore, seeks appropriate directions in this regard in the writ petition.

2. Heard the learned counsel for the petitioner as also the learned Government Pleader.

3. Having regard to the facts and circumstances of the case, the writ petition is disposed of directing the fourth respondent to take a decision on Exts.P12, P13 and P20 replies sent by the petitioner to the notices referred to in the writ petition, after affording the petitioner an opportunity of hearing. This shall be done within ten days from the date of receipt of a copy of this judgment. Needless to say that until orders are passed as directed above, further proceedings for the realization of the

WPC.No.10831 of 2018

3

amounts due in respect of the vehicle shall be deferred. The petitioner shall appear before the fourth respondent for hearing on 06.04.2018.

Sd/-
P.B.SURESH KUMAR,
JUDGE.

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

MONDAY, THE 19TH DAY OF MARCH 2018 / 28TH PHALGUNA, 1939

WP(C).No. 9229 of 2018

PETITIONER

BALARAMAN T.S,
S/O. SEETHARAMAIYYER,
RAMADAYA HOUSE, POONKUNNAM, THRISSUR- 680 002.

BY ADV.SRI.K.S.ANIL

RESPONDENTS

1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
MOTOR VEHICLES DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM- 695 001.
2. THE TRANSPORT COMMISSIONER,
TRANSPORT COMMISSIONERATE, VAZHUTHACAUD,
THIRUVANANTHAPURAM-695014.
3. THE REGIONAL TRANSPORT COMMISSIONER,
OFFICE OF THE ENFORCEMENT RTO,
DEPUTY TRANSPORT COMMISSIONER,
CENTRAL ZONE-I, II FLOOR,
CIVIL-STATION, AYYANTHOLE P.O.,
THRISSUR - 680 003.
4. THE JOINT REGIONAL TRANSPORT OFFICER,
REGIONAL TRANSPORT OFFICER, AYYANTHOLE P.O.,
THRISSUR - 680 003.

BY SR.GOVERNMENT PLEADER SRI.V.K.SHAMSUDEEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19-03-2018,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.B.SURESH KUMAR, J.

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W.P.(C.) No.9229 of 2018

Dated this the 19th day of March, 2018

JUDGMENT

In terms of Ext.P8 notice, the fourth respondent has called upon the petitioner to show cause why he shall not pay tax in accordance with the provisions contained in the Kerala Motor Vehicles Taxation Act (the Act) in respect of the vehicle referred to in the writ petition. The petitioner sent Ext.P9 reply to Ext.P8 notice stating that he is not liable to pay tax in accordance with the provisions contained in the Act, as the vehicle is one registered and used principally at Puducherry. The grievance of the petitioner is that without considering Ext.P9, steps are being taken to realise the tax demanded in terms of Ext.P8 notice by detaining the vehicle. The petitioner, therefore, seeks appropriate directions in this regard in this writ petition.

W.P.(C.) No. 9229/2018

2

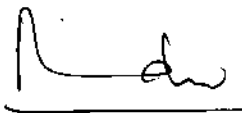
2. Heard the learned counsel for the petitioner as also the learned Government Pleader for the respondents.

3. Having regard to the facts and circumstances of the case, I deem it appropriate to dispose of this writ petition directing the fourth respondent to consider Ext.P9 objection raised by the petitioner and take appropriate decision thereon, after affording the petitioner an opportunity of hearing. Ordered accordingly. Needless to say that till orders are passed as directed above, further proceedings for realisation of the amounts covered by Ext.P8 notice shall be deferred.

Sd/-

**P.B. SURESH KUMAR,
JUDGE**

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Section Officer