(2023) 06 KL CK 0041

In the High Court Of Kerala

Case No : Writ Petition (C) No. 2041 Of 2013

Abdul Khader — APPELLANT

Vs

Regional Transport Officer Thaliparamba, Kannur District, 670141 — RESPONDENT

Date of Decision : 01-06-2023

Acts Referred:

Citation : (2023) 06 KL CK 0041

Hon'ble Judges : Mohammed Nias. C.P., J

Bench : Single Bench

Advocate : T.V.Jayakumar Namboodiri, Vinitha.B

Final Decision : Disposed Of

Judgement

Mohammed Nias. C.P., J

1. The petitioner challenges the revenue recovery proceedings initiated by the first respondent towards the alleged arrears of motor vehicle tax for the period between 1.10.2008 to 31.12.2012. The petitioner submits that he was the owner of a Tempo Traveller bearing registration No.KL-13-G-398, which he purchased, availing a credit facility from the third respondent financier, and since he defaulted in making payments, the third respondent took possession of the vehicle and issued Ext.P1 letter dated 20.09.2008. He also submits that all the documents relating to the vehicle were handed over to the third respondent. After the re-possession of the vehicle by the financier, the petitioner could not obviously ply the vehicle, and there cannot be any demand for the arrears of motor vehicle tax for the period in question from him and challenges Exts.P2, P3, and P3(a) revenue recovery proceedings. Learned Counsel for the petitioner submits that the issue is covered in favour of the petitioner by the judgment of this Court in Sebastian C. State of Kerala and others [2010 (1) KHC 950], which held that the transferee of the person who takes over possession and control of the vehicle is also liable for payment of entire arrears of tax due on the vehicle.

2. After hearing the learned counsel for the petitioner and the learned Government Pleader, I am of the view that the first respondent must be directed to re-consider the entire issue in the light of the statutory provisions as well as the judgment

3. Accordingly, the writ petition is disposed of directing the petitioner to approach the first respondent with a detailed representation enclosing the relevant documents, in which event the said respondent will pass a speaking order dealing with the contentions of the petitioner after affording an opportunity of hearing to him and adverting to the legal provisions and the judgment of this Court referred above, within a period of three months from the date of receipt of a copy of this judgment. Till orders are passed as directed above, no coercive action shall be taken against the petitioner for recovery of the arrears of motor vehicle tax for the period after 20.9.2008 from the petitioner.

The writ petition is disposed of as above.

