(1998) 01 AP CK 0034

In the Andhra Pradesh High Court

Case No : Writ Petition No. 161 of 1998

B. Narayana APPELLANT

Vs

Regional Transport Officer RESPONDENT

Date of Decision : 20-01-1998

Acts Referred:
Andhra Pradesh Motor Vehicles Taxation Act, 1963 — Section 3

Citation : (1998) 3 ALT 828

Hon'ble Judges : P. Venkatarama Reddi, Acting C.J.;A.S. Bhate, J

Bench : Division Bench

Advocate : Arifulla, for the Appellant; Govt. Pleader, for the Respondent

Final Decision : Allowed

Judgement

P. Venkatarama Reddi, A.C.J.

1. This writ petition has been filed questioning the demand notice date 18-12-1997 issued by the respondent calling upon the petitioner to pay a amount of Rs. 33,180/- towards the tax for quarter ending 31-3-1997 in respect of vehicle bearing registration No. KLN 423. The allegation is that the contract carriage No. KLN 423 was plied as stage carriage between Ieeja and Shantinagar.

2. It is seen from the material papers filed that the petitioner submitted an elaborate explanation; but the respondent made a cryptic comment that the explanation "is examined" and is not satisfactory. It gives us an impression that there was really no application of mind to the points raised in the explanation. The least that the respondent was expected to do was to advert to the points in the explanation and to pass a reasoned order. Merely characterising the explanation as not satisfactory is not what is expected of a quasi-judicial functionary who is entrusted with the power to determine the tax liability. We are told that pursuant to the interim order, the petitioner has already paid one-fourth of the disputed tax.

3. In the circumstances, we set aside the impugned demand notice and direct

the respondent to pass a fresh order after considering the explanation and also any other material that the petitioner may place before him Additional explanation, if any, to be filed within two weeks from to-day

4. The writ petition is allowed to the extent indicated above.

