(2007) 11 KAR CK 0066

In the Karnataka High Court

Case No : Writ Petition No. 12587 of 2007

B. Puttaswamy APPELLANT

Vs

The Regional Transport Officer and Others RESPONDENT

Date of Decision : 26-11-2007

Acts Referred:

Citation : (2008) 2 KarLJ 586

Hon'ble Judges : D.V. Shylendra Kumar, J

Bench : Single Bench

Advocate : B.R. Sundararaja Gupta, for the Appellant; Niloufer Akbar, Government Advocate, for the Respondent

Final Decision : Dismissed

Judgement

D.V. Shylendra Kumar, J.—This is a frivolous writ petition by the owner of a registered stage carriage vehicle bearing Registration No. TN-63/2340, who is before this Court seeking for quashing of a demand notice for payment of tax for the period from 1-1-2005 to 30-9-2006 and penalty for delayed payment of motor vehicle taxes for the period upto 31-12-2004.

2. Though several grounds are urged in support of the writ petition, what is prayed for at the time of hearing of this petition, after notice to the respondents and as submitted by Sri Sundararaja Gupta, learned Counsel for the petitioner is that if the petitioner is permitted to pay the arrears of tax in terms of the impugned demand dated 15-9-2006 and further arrears upto the quarter ending 31-12-2007 the petitioner is inclined to pay current tax from 1-1-2008 onwards and this Court may permit instalments to pay the entire arrears and direct the release of the vehicle which was seized on 15-9-2006 by the respondents-authorities.

3. This prayer is very vehemently opposed by Smt. Niloufer Akbar, learned Government Advocate, who points out that the petitioner has with impunity violated the provisions of the Karnataka Motor Vehicles Taxation Act, 1957 and

under the Scheme of the said Act, tax is payable in advance for a quarter; that without even paying such tax, the petitioner has plied the vehicle from 1-1-2005 upto 15-9-2006 when the vehicle was actually seized; that there is absolutely no scope for showing any leverage or sympathy to a person like the petitioner who is admittedly violator of law.

4. Though Sri Sundararaja Gupta, learned Counsel for the petitioner submits that in similar circumstances, this Court had granted installment facility and such benevolence should be extended in favour of the petitioner also, I do not find any justification or reason to entertain the petition of this nature where the petitioner was with impunity operating the vehicle on the roads without paying tax and for more than one year and nine months.

5. Moreover, it is pointed out by Smt. Niloufer Akbar, learned Government Advocate that the petitioner had also availed of the remedy of appeal against the demand and the Appellate Authority had given some relief subject to the petitioner making conditional payments which also the petitioner had not complied with.

In the circumstances, I do not find any scope for warranting interference in writ jurisdiction.

6. Writ petition is dismissed.

