(2001) 08 AP CK 0072

In the Andhra Pradesh High Court

Case No : Writ Petition No. 7525 of 1995

E. Satyavathi APPELLANT

Vs

Regional Transport Officer, Anantapur, Anantapur Dist. RESPONDENT

Date of Decision : 07-08-2001

Acts Referred:

Andhra Pradesh Motor Vehicles Taxation Act, 1963 — Section 4(1)

Citation : AIR 2002 AP 44 : (2001) 5 ALD 629

Hon'ble Judges : S.R. Nayak, J;S. Ananda Reddy, J

Bench : Division Bench

Advocate : Mr. E. Maruthi Raja, for the Appellant; Special Government Pleader for Taxes, for the Respondent

Final Decision : Dismissed

Judgement

S.R. Nayak, J.—The application of the petitioner wherein he sought refund of tax for the month of June, 1993 in respect of contract carriage bus bearing No. AP-02/ T.0114 was rejected by the Regional Transport Officer, Ananthapur by his proceedings in Rc. No. 4228/A3/94 dated 23-12-1994. Hence, this writ petition assailing the validity of the same.

2. Heard the Counsel for the parties . 3. The application of the petitioner was rejected by the Regional Transport Officer on the ground that though the petitioner filed stoppage report on 31-5-1993 stating that she stopped the contract carriage with effect from 31-5-1993 and kept near her Branch Office, Bukkapatnam, she did not surrender the tax token issued for the quarter ending 30-6-1993 along with the stoppage intimation as required under the rules. Condition (a) of the G.O. Ms. No. 82, Tr. R & B (Tr. 11), dated 26-3-1980 reads:

"(a) The tax licence and the certificate of registration shall be surrendered along with the report of intimation of stoppage indicating the place of stoppage to the Licensing Officer concerned within five days from the date of issue of the licence in the case of a claim for refund of tax for the whole period for which tax is paid and within five days from the commencement of a calendar month in the case of a claim for refund of tax for the said calendar month or for the said subsequent calendar months :

Provided that where the said surrender is not made within the time, due to any unavoidable reason, the applicant may represent the same to the Licensing Officer, who, if satisfied, may in his discretion sanction refund, if it is proved beyond reasonable doubt that the vehicle was not used during the relevant period.

In case the tax licence is lost or destroyed a duplicate shall be obtained on payment of the fee prescribed and surrendered".

4. Admittedly, the petitioner while filing the stoppage report on 31-5-1993 did not surrender the tax licence. There is a rationale behind the prescription that the tax licence and the certificate of registration should be surrendered along with the stoppage report. It is insisted because if the operator is not required to furnish tax licence and certificate of registration, it is possible for such operators to play the vehicle despite filing the stoppage report. The wisdom of the rule making authority in prescribing such condition as a condition precedent for a valid stoppage report cannot lightly be interfered with. Since, the petitioner has failed to surrender the certificate of registration of the duplicate tax licence as envisaged under the above condition, no exception could be taken to the impugned action in rejecting the application of the petitioner. There is no merit in the writ petition.

5. Writ petition is accordingly dismissed.

6. No costs.

