

(2009) 12 PAT CK 0014
In the Patna High Court
Case No : CWJC No. 16973 of 2009

Uma Shankar Singh

APPELLANT

Vs

The State of Bihar and Others

RESPONDENT

Date of Decision : 09-12-2009

Acts Referred:

Citation : (2012) 1 PLJR 137

Hon'ble Judges : Shyam Kishore Sharma, J; Shiva Kirti Singh, J

Bench : Division Bench

Judgement

1. Heard learned counsel for the petitioner and learned counsel for the State.
2. A demand of approximately rupees one lac was made by the District Transport Officer, Kaimur, Bhabhua against the petitioner on account of dues of road tax in respect of a tractor trailer registered in the name of the petitioner. It appears that the demand has also led to a certificate case bearing Kaimur (Bhabhua) Certificate Case No. 14 (Transport) of 2008-09 and action is being taken for realisation of the road tax.
3. Before us the demand of the road tax has been contested on the ground that the petitioner had sold the tractor trailer long back. This requires verification of facts on the basis of evidence and also analysis of legal provisions as to whether road tax liability would continue to be on the registered owner of the vehicle or on the subsequent purchaser provided the evidence of sale and purchase is genuine.
4. In our view the demand of road tax made by the District Transport Officer, Kaimur, Bhabhua should be first contested by the petitioner before the authorities of the Transport Department in accordance with the provisions of the Motor Vehicles Act and the Taxation Rules framed thereunder. This writ petition is disposed of with the aforesaid opportunity.
5. It is made clear that we have not expressed our opinion on the merits of the

petitioner's claim. Limitation, if any, may be explained by the petitioner on the ground available to him and if possible his claim should be considered on merits.