

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF DECEMBER 2019 / 20TH AGRAHAYANA, 1941

WP(C).No.32807 OF 2019(A)

PETITIONER/S:

MULLAPPALLI CHANDRAN
S/O.KUNHIRAMAN, THEROTH HOUSE
P.O.KAPPAD, KANNUR - 670 006.

BY ADV. SRI.I.DINESH MENON

RESPONDENT/S:

- 1 THE STATE OF KERALA,
REPRESENTED BY SECRETARY, LAW (LEGISLATION-A)
DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.

- 2 THE REGISTERING AUTHORITY/THE TAXATION OFFICER
(REGIONAL TRANSPORT OFFICER)
OFFICE OF THE REGIONAL TRANSPORT OFFICER, CIVIL
STATION, KANNUR - 670 001.

GOVERNMENT PLEADER DR.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
11.12.2019, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The prayer of the petitioner in the Writ Petition is for a direction to the 2nd respondent to accept the motor vehicle tax in respect of the stage carriage vehicle bearing registration number KL-13-AH-1836 on seating capacity basis and not on the basis of floor area as is being contemplated by the respondent.

2. I have heard the learned counsel appearing on behalf of the petitioner as also the learned Government Pleader for the respondent.

The learned Government Pleader would point out that as per the judgment of the Division Bench of this Court in W.A.No.220 of 2018, vehicles registered prior to 01.10.2017 are liable to remit motor vehicle tax only on the basis of seating capacity and not on the basis of the floor area. Taking note of the said submission and finding that the vehicle in question was registered prior to 01.10.2017, the Writ Petition is disposed by directing the 2nd respondent to receive motor vehicle tax from the petitioner, in respect of the stage carriage vehicle aforementioned, based on seating capacity and not as per the floor area of the vehicle. If any amount has been collected towards tax based on floor area then the excess amount collected shall be adjusted towards future liabilities of the petitioner. The petitioner shall produce a copy of the writ petition along with a copy of this judgment, before the 2nd respondent, for further action.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

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