

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.K.ABDUL REHIM

WEDNESDAY, THE 22ND DECEMBER 2010 / 1ST POUSHA 1932

WP(C).No. 37933 of 2010(N)  
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PETITIONER(S):  
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U.NAZAR, ASMA MANZIL, PERUMKULAM,  
ATTINGAL, THIRUVANANTHAPURAM DISTRICT.

BY ADV. SRI.O.D.SIVADAS

RESPONDENT(S):  
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1. THE REGIONAL TRANSPORT OFFICER,  
ATTINGAL - 695 101.
2. THE DEPUTY TRANSPORT COMMISSIONER,  
THIRUVANANTHAPURAM - 695 001.

BY GOVT. PLEADER SRI.BIJOY CHANDRAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 22/12/2010, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

**C.K.ABDUL REHIM, J**

**W.P(C) No.37933 of 2010-N**

**Dated this the 22<sup>nd</sup> day of December, 2010.**

**J U D G M E N T**

Aggrieved by Ext.P1 demand for payment of motor vehicles tax due for the period from 1.2.2010 to 30.9.2010, the petitioner had preferred statutory appeal before the 2<sup>nd</sup> respondent under Section 23 of the Motor Vehicles Taxation Act. Along with the appeal, the petitioner had also preferred Ext.P3 stay petition seeking stay of collection of the tax amount in dispute, pending disposal of the appeal. It is submitted that the appeal as well as the stay petition has already been registered on the files of the 2<sup>nd</sup> respondent. Grievance of the petitioner is that the 1<sup>st</sup> respondent is pursuing revenue recovery steps for realising amounts covered under Ext.P1, without considering pendency of the appeal. Hence the petitioner seeks direction for disposal of the appeal and till then to restrain the recovery steps.

2. Since the statutory appeal and stay petition are

pending consideration and disposal before the 2<sup>nd</sup> respondent, I am of the view that the writ petition can be disposed of, on issuing necessary directions to that authority.

3. Accordingly, the writ petition is disposed of directing the 2<sup>nd</sup> respondent to consider and pass orders on Ext.P3 stay petition or on Ext.P2 appeal, after affording an opportunity of hearing to the petitioner, as early as possible, at any rate within a period of one month from the date of receipt of a copy of this judgment.

4. Till such time orders are passed by the 2<sup>nd</sup> respondent as directed above, the amount demanded under Ext.P1 (tax due for the period from 1.2.2010 to 30.9.2010) shall not be recovered from the petitioner.

5. The petitioner will produce a copy of this judgment before the 2<sup>nd</sup> respondent for compliance of the directions.

**Sd/-**  
**C.K.ABDUL REHIM**  
**JUDGE**

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