Mini Jofelix vs State of Kerala

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SooperKanoon Citation : sooperkanoon.com/1296014

Court : Kerala

Decided On : Feb-27-2024

Judge : Honourable Mr. Justice Gopinath P.

Appeal No. : WP(C)/5806/2012

Appellant : Mini Jofelix

Respondent : State of Kerala

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE GOPINATH P. TUESDAY, THE 27TH DAY OF FEBRUARY 2024 / 8TH PHALGUNA, 1945 WP(C) NO. 5806 OF 2012 PETITIONER/S: MINI JOFELIX AGED 34 YEARS, 1/71(216), KOZHIPPARA, VADAKARAPATHY, CHITTUR, PALAKKAD DISTRICT. BY ADV SRI.SURIN GEORGE IPE RESPONDENT/S:

1 STATE OF KERALA REPRESENTED BY SECRETARY, DEPARTMENT OF REVENUE, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001. 2 THE DISTRICT COLLECTOR PALAKKAD-678001. 3 THE DEPUTY TAHSILDAR RR CHITTUR PALAKKAD-678101. 4 SHRIRAM TRANSPORT FINANCE COMPANY

LTD. 2ND FLOOR, SUNSHINE COMPLEX, T.B.ROAD, OPPOSITE ALUKKAS JEWELLERY, PALAKKAD - 678001. 5 B.RAJESH 15 BHARATHIDASAN STREET SULESHWARANPATTY, POLLACHI TALUK, COIMBATORE DISTRICT - 642006. 6 SHRIRAM TRANSPORT FINANCE COMPANY LTD. RATHINAM COMPLEX, 1ST FLOOR, 79, RAJA MAIL ROAD, COIMBATORE DISTRICT, PIN-642001. BY ADVS. GOVERNMENT PLEADER SMT.ANUROOPA JAYADEVAN SRI.C.HARIKUMAR SRI.VIPIN VARGHESE

OTHER PRESENT: SRI. DHEERAJ A S -GP THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27.02.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: W.P (C) No.5806/2012 -2-

JUDGMENT

The petitioner has approached this court challenging the revenue

recovery proceedings initiated against her for recovery of motor vehicle tax due in respect of a vehicle bearing registration No.KL-11A-5531. According to the petitioner, the petitioner had sold the vehicle to the 5 th respondent on 03- 09-2007. It is submitted that the petitioner had availed a loan in respect of the vehicle with the 4th respondent and the hypothecation was also cancelled on 21-09-2007. Reference is made in this regard to Ext.P2. It is submitted that the 5th respondent had availed a loan from the 6 th respondent and since the 5th respondent had not repaid amounts due to the 6 th respondent in time the vehicle was repossessed by the 6th respondent and subsequently sold. Reference is made in this regard to Ext.P3 arbitration proceedings between respondents 5 and 6. It is the contention of the petitioner that the demand for payment of motor vehicle tax from the petitioner in respect of the above vehicle is bad as the vehicle was sold to the 5 th respondent in September 2007 itself.

2. A counter affidavit has been filed by the 1 st respondent where it is

specifically stated that as far as the records maintained by the Motor Vehicle Department are concerned there is nothing to show that the vehicle had been transferred by the petitioner to the 5 th respondent as averred in the writ petition and as per the records of the Motor Vehicle Department the W.P (C) No.5806/2012 -3- petitioner continues to be the registered owner of the vehicle.

3. Having heard the learned counsel appearing for the petitioner,

learned Government Pleader and the learned counsel appearing for respondents 4 and 6, I am of the view that the petitioner has not made out any case for grant of any reliefs. Going by the records the petitioner continues to be the registered owner of the vehicle bearing registration No.KL-11A-5531 and transfer of ownership from the petitioner to the 5 th respondent has not been duly intimated to the Motor Vehicle Department. The liability to pay the motor vehicle tax is the registered owner of the vehicle. Though a person in possession is also liable for tax, the liability of the registered owner does not cease. Since the petitioner continued to be the registered owner of the vehicle for the relevant period, the petitioner cannot challenge the demand for payment of motor vehicle tax.

Writ petition fails and it is accordingly dismissed. Sd/- GOPINATH P. JUDGE AMG