

Niketh Narayanan, vs the Regional Transport Officer,

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Court : Kerala

Decided On : Oct-29-2021

Judge : Honourable Mr. Justice Bechu Kurian Thomas

Appeal No. : WP(C)/23584/2021

Appellant : Niketh Narayanan,

Respondent : The Regional Transport Officer,

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS FRIDAY, THE 29TH DAY OF OCTOBER 2021 / 7TH KARTHIKA, 1943 PETITIONER: NIKETH NARAYANAN AGED 42 YEARS S/O.P.C.NARAYANAN, SRIRAM NIVAS, KADAMBUR, ETAKKAD, KANNUR. BY ADV O.D.SIVADAS RESPONDENT: THE REGIONAL TRANSPORT OFFICER (REGISTERING AUTHORITY), OFFICE OF THE REGIONAL TRANSPORT OFFICE, CIVIL STATION, KANNUR, PIN - 670 002. DR.THUSHARA JAMES, SR.GP THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29.10.2021, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: BECHU KURIAN THOMAS, J

JUDGMENT

The petitioner is the registered owner of a stage carriage bearing No.KL-13/AH-2232. It was purchased and registered under the Motor Vehicles Act, on 05.09.2016 which is admittedly prior to 01.10.2017.

2. Petitioner is aggrieved by the insistence on the part

of the respondent that motor vehicle tax in respect of the said vehicle should be discharged on the basis of the floor area of the vehicle and not in accordance with the seating capacity. It is the case of the petitioner that in similar cases, a Division Bench of this Court in W.A. No.220/2018 and connected cases was pleased to hold that the amendment brought in to the Kerala Motor Vehicles Taxation Act would be effected only from

01.10.2017, and hence, the vehicles registered prior to that date would have to discharge tax only on the basis of seating capacity and not on the basis of the floor area.

3. I have heard the learned Counsel for the petitioner as also the learned Government Pleader for the respondent.

4. On a consideration of the facts and circumstances of

the case as also the submissions made across the bar, and taking note of the orders passed in similar cases following the judgment in W.A. No.220/2018 and connected cases, I direct the respondent to effect endorsement of tax in respect of the petitioner's vehicle KL-13/AH-2232 on the basis of seating capacity and not on the basis of floor area. The respondent shall do the needful, to make the consequential endorsement in the RC Book within ten days from the date of receipt of a copy of this

judgment. In that process, if there is any excess amount collected from the petitioner towards tax liability, the same shall be adjusted towards the re- fixed tax liability. Sd/- BECHU KURIAN THOMAS, JUDGE AMV/29/10//2021 APPENDIX PETITIONERS EXHIBITS : EXT.P1 COPY OF THE RELEVANT PORTION OF THE REGISTRATION CERTIFICATE OF STAGE CARRIAGE NO.KL-13/AH-2232 EXT.P2 COPY OF THE REQUEST DATED 20.10.2021 SUBMITTED BY THE PETITIONER BEFORE THE RESPONDENT. EXT.P3 JUDGMENT IN W.P.(C) NO.18598 OF 2021 DATED 10.09.2021 RENDERED BY THIS HON'BLE COURT. RESPONDENTS EXHIBITS : NIL TRUE COPY

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