inder Singh and ors. Vs. State of Rajasthan and ors.

inder Singh and ors. Vs. State of Rajasthan and ors.

SooperKanoon Citation : sooperkanoon.com/771840

Court : Rajasthan

Decided On : Dec-21-2006

Reported in : 2007(1)WLN329

Judge : Shiv Kumar Sharma, J.

Appeal No. : S.B. Civil Writ Petition Nos. 1348 and 1451 to 1457/2000

Appellant : inder Singh and ors.

Respondent : State of Rajasthan and ors.

Judgement :

Shiv Kumar Sharma, J.

1. Challenge in all these writ petitions is to the demand notices issued to the petitioners under provisions of Rajasthan Motor Vehicles Taxation Act, 1951 and rules made thereunder.

2. Admittedly in sever matters the petitioners without filing the reply to the notices have rushed to the Court and in one matter reply to the notice was filed. Since the efficacious remedy of appeal, provided under Section 14 of the Rajasthan Motor Vehicles Taxation Act, 1951 has not been availed by the petitioners. I see no justification to interfere with the finding of the facts on the basis of which impugned notices were issued.

3. In Union of India v. Baja Tempo Limited : 1997(94)ELT285(SC) their Lordships of the Supreme Court indicated as under:.The appropriate course for the assessee in each case was to reply to the show-cause notice enabling the authorities to record their findings of facts in each case and then if necessary, the matter should have been proceeded to the Tribunal and thereafter to this Court....

4. For these reasons, I do not find these matters fit for interference under Article 226 of the Constitution of India, they accordingly stand dismissed without any order as to costs. The petitioners, if they so choose, shall be at liberty to file appeal in accordance with law.