



2024/KER/19834

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE DR. JUSTICE KAUSER EDAPPAGATH

THURSDAY, THE 14TH DAY OF MARCH 2024 / 24TH PHALGUNA, 1945

WA NO. 394 OF 2024

AGAINST THE JUDGMENT DATED 27/2/2024 IN WP(C) NO.7515 OF
2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

KRISHNAKUMAR.K.E,
AGED 34 YEARS
S/O.KISHOREKUMAR, ETTUKADU, KOTTANKULANGARA WARD,
ARYAD SOUTH PART, AMBALAPPUZHA TALUK,
ALAPPUZHA DISTRICT, PIN - 688006

BY ADVS.
G.HARIHARAN
B.R.SINDU
K.S.SMITHA
PRAVEEN.H.
V.R.SANJEEV KUMAR

RESPONDENT/RESPONDENT:

- 1 THE REGIONAL TRANSPORT OFFICER,
CIVIL STATION, PALACE ROAD, CIVIL STATION WARD,
ALAPPUZHA, PIN - 688001
- 2 TRANSPORT COMMISSIONER,
TRANS TOWERS, VAZHUTHACAUD,
THIRUVANANTHAPURAM, PIN - 695014



2024/KER/19834

WA No.394/2024

-:2:-

3 M/S CHOLAMANDALAM INVESTMENT AND
FINANCE COMPANY LTD,
FIRST FLOOR, ALLEPPEY AVENUE CENTRE,
KANNAN VARKEY BRG, CIVIL STATION WARD,
ALAPPUZHA, PIN - 688001

OTHER PRESENT:

SR.GP-V.K.SHAMSUDHEEN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON
14.03.2024, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



J U D G M E N T

Dr. Kauser Edappagath, J.

This writ appeal has been filed challenging the judgment of the learned Single Judge in WP(C) No.7515/2024 dated 27/2/2024.

2. The appellant is the registered owner of a stage carriage bus bearing Regn.No.KL-38B-0991. According to him, the 3rd respondent, who is the financier of the vehicle, seized the vehicle from him and sold the same to a third party. The appellant paid the tax of the vehicle only till 30/6/2022. It is alleged that the 3rd respondent is liable to pay the motor vehicle tax due on the vehicle after 30/6/2022. The writ petition has been filed to give a direction to the 1st respondent to take steps to realise the motor vehicle tax arrears in respect of the vehicle from the 3rd respondent. The learned Single Judge dismissed the writ petition. It is challenging the said judgment; the appellant is before us.



WA No.394/2024

- :4: -

3. We have heard Sri.G.Hariharan, the learned counsel for the appellant and Sri.V.K.Shamsudheen, the learned Senior Government Pleader.

The 1st respondent did not make any demand of tax from the appellant. The appellant has absolutely no cause of action to approach this Court before any tax demand is made by the revenue authorities. The writ petition, as well as the writ appeal, are misconceived. Accordingly, the writ appeal is dismissed.

Sd/-
DR. A.K.JAYASANKARAN NAMBIAR
JUDGE

Sd/-
DR. KAUSER EDAPPAGATH
JUDGE

Rp



2024/KER/19834

WA No.394/2024

-:5:-

APPENDIX OF WA 394/2024

PETITIONER ANNEXURES

Annexure I

TRUE COPY OF THE CIRCULAR NO.28/2003
DATED 17.07.2003 2003 ISSUED BY THE
TRANSPORT COMMISSIONER,
THIRUVANANTHAPURAM