

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN  
&**

**THE HONOURABLE MR. JUSTICE BABU MATHEW P.JOSEPH**

**FRIDAY, THE 31ST DAY OF MAY 2013/10TH JYAISHTA 1935**

**WA.No. 351 of 2013 ()**

**(AGAINST THE ORDER/JUDGMENT IN WP(C).NO. 2248/2013 DATED 28-01-2013)**

**APPELLANT/PETITIONER:**

**S.SIVADAS, AGED 49 YEARS,  
S/O. LATE MR. SREEDHARAN PILLAI,  
KOTHAMANGALATHU HOUSE, ARUNAPURAM P.O., PALA,  
PIN-686 574, KOTTAYAM DISTRICT.**

**BY ADV. SRI.JOSE THOMAS (PALA)**

**RESPONDENTS/RESPONDENTS:**

- 1. THE STATE OF KERALA, REPRESENTED BY THE SECRETARY,  
DEPARTMENT OF TRANSPORT, SECRETARIAT,  
THIRUVANANTHAPURAM-695 001.**
- 2. THE TRANSPORT COMMISSIONER,  
TRANSPORT COMMISSIONERATE, TRANS TOWER, VAZHUTHACAUD,  
THIRUVANANTHAPURAM-695 014.**
- 3. THE JOINT REGIONAL TRANSPORT OFFICER,  
PALA, PIN-686 575.**
- 4. THE DISTRICT COLLECTOR,  
COLLECTORATE, KOTTAYAM-686 002.**
- 5. THE TAHSILDAR, MEENACHIL TALUK, CIVIL STATION, PALA,  
PIN- 686 575.**
- 6. THE VILLAGE OFFICER, VILLAGE OFFICE, LALAM,  
CIVIL STATION, PALA, PIN- 686 575.**

**BY GOVERNMENT PLEADER SRI.SEBASTIAN CHAMPAPPILLY**

**THIS WRIT APPEAL HAVING COME UP FOR ADMISSION  
ON 31-05-2013, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**sts**

**W.A.NO.351/2013**

**APPENDIX**

**PETITIONER'S ANNEXURES:**

**ANNEX A1      COPY OF THE CIRCULAR NO.31/89 DATED 20/12/1989 ISSUED BY THE  
2ND RESPONDENT.**

**RESPONDENT'S ANNEXURES:      NIL**

**/TRUE COPY/**

**PA.TO.JUDGE**

**sts**

THOTTATHIL B.RADHAKRISHNAN &  
BABU MATHEW P.JOSEPH, JJ.

.....  
W.A.No.351 of 2013  
.....

Dated this the 31<sup>st</sup> day of May, 2013.

J U D G M E N T

Thottathil B.Radhakrishnan, J.

The appellant/petitioner is the registered owner of a vehicle. According to him, he sold it to another person and such transfer was intimated to the competent authority under the Motor Vehicles Act. Ext.P2 shows that receipt of sale intimation has been recorded. That does not mean that there is transfer of registration of the vehicle. This difference can be easily noted from the face of Ext.P2 itself. The vehicle was earlier “transferred” to two different persons at two different times. The present endorsement by the Department is only to the effect that sale intimation is received stating that the vehicle is sold to P.G.Ajimon. Going by the appellant/petitioner's version, he apprehends that his vendee has dismantled the vehicle. If that be so, it will not be in the fiscal interest of the State to try to trace out either the vehicle or the person in possession of the vehicle, particularly when the taxation law obliges the registered owner also to pay tax due. Under such circumstances, the learned single Judge was justified in saying that such disputed question of

fact could be had only before the appellate authority. Therefore, if the appellant/petitioner remits the entire tax due as demanded, and shows cause against any subsequent levy, the competent authority will decide on the issue as to whether the registration of the vehicle in the name of the appellant/petitioner has to be treated as continuing for the purpose of any future demand of tax. We say this in the peculiar facts and circumstances of the case, because the appellant/petitioner faces the situation of demand for motor vehicles tax running perennially. If he is ultimately unable to trace out the vehicle, it will be open to the appellant to pursue such remedies as are available. Subject to this, this writ appeal fails.

In the result, this writ appeal is dismissed.

(THOTTATHIL B.RADHAKRISHNAN, JUDGE)

(BABU MATHEW P. JOSEPH, JUDGE)