



2024:CGHC:33226

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPC No. 4245 of 2024

1. Hari Singh S/o Man Singh Aged About 52 Years R/o Kelo Vihar Colony Sonu Dhaba, Tihalirampur Raigarh, Tahsil And District Raigarh, Chhattisgarh.
- ... Petitioners**

Versus

1. State Of Chhattisgarh Through Secretary, Department Of Transport, Raipur, District : Raipur, Chhattisgarh
2. Commissioner Transport Department Raipur
3. District Transport Officer Raigarh
- ... Respondents**

For Petitioner : Mr. Rajendra Tripathi, Advocate

For Respondent-State : Mr. Keshav Prasad Gupta, Government Advocate

SB: Hon'ble Shri Parth Prateem Sahu, Judge

ORDER ON BOARD

30/08/2024

1. The petitioner has filed this writ petition seeking following reliefs:-

“10.1 That, the Hon’ble Court may kindly be pleased to direct the respondent authorities to refund of the excess payment of Tax which has been taken two times for the same time and for the same Vehicle.

10.2 Cost of the petition may also be granted to the petitioners.

10.3 Any other relief, which this Hon’ble Court deems fit and proper, may also kindly be granted to the petitioners, in the interest of justice.”

2. With the consent of the parties, this case is heard finally.

3. Learned counsel for the petitioner submits that the petitioner has purchased a Horse (engine) and Tractor from Bilaspur. The Motor Vehicle was temporarily registered at Registering Authority District – Bilaspur after depositing the requisite fees and quarterly tax for Horse (engine) bearing Chassis No. MAT828048P2H20564 for the amount of Rs. 1950/- vide Cheque No. CG10D23090002774 dated 15.09.2023 for a period from 01.09.2023 to 29.02.2024 and for the Tractor bearing Chassis No. SML50220823, the petitioner paid the tax of Rs. 18,800/- vide Cheque No. CG10D23090003914 dated 22.09.2023 for a period for 31.08.2023 to 31.01.2024. Accordingly, the total amount of tax was paid to the tune of Rs. 20,750/-. Copy of the tax receipt is also enclosed as Annexure P/2 & P/3.

4. He submits that the petitioner is resident of District Raigarh. Petitioner took the Horse & Tractor from Bilaspur to Raigarh where, he applied for its permanent registration. At the time of registration of motor vehicle at District Transport Office, Raigarh, petitioner has again paid the tax of Rs. 10,800/-. As the petitioner has paid quarterly tax at D.T.O. Bilaspur and also at D.T.O. Raigarh, the petitioner has deposited the tax amount twice, however, as per law, petitioner has to pay the quarterly tax only once at either of the District Transport Office and therefore, the Respondent No. 3 be directed to refund the extra tax paid by the petitioner for the quarter from September 2023 to February, 2024. He also contended that in the identical writ petition bearing **WPC No. 2508/2024 Hari Singh Vs. State of Chhattisgarh & 02 Ors.**, the respondent/State has filed its reply in which, respondents therein have made an averment that the excess tax paid by the petitioner therein will be adjusted in accordance with the provision under Section 14 of the Chhattisgarh Motorvehicle Karadhan

Adhiniyam, 1991 and rules framed thereunder and therefore, the petitioner is also entitled for the same consideration.

5. On the other hand, learned counsel for the Respondent/State do not dispute the submission of the counsel for the petitioner and would submit that there is provision for refund of excess tax paid by any of the owner of the vehicle. However, it can be adjusted in further tax liability upon the petitioner. He do not dispute the submission of the counsel for the petitioner based on the reply submitted by respondents/State in the case of **Hari Singh (Supra)**.
6. I have heard learned counsel for the parties and perused the documents placed on record as also, the copy of the reply placed before this Court by counsel for the petitioner.
7. Learned counsel for the petitioner submitted that in the case of **Hari Singh (Supra)**, grievance of the petitioner therein was that the petitioner cannot be held liable for depositing the tax twice for the same quarter before different District Transport Authorities and the tax which has been paid in excess is either to be refunded or to be adjusted in the next quarter of tax liability. In the reply placed before this Court in the case of **Hari Singh (Supra)**, the respondent/State has stated that the excess tax paid by the petitioner will be adjusted in the next quarter. The relevant portion of the reply is extracted below: -

“5. Thereafter, the petitioner had submitted an application for refund of the excess payment of tax in prescribed format. Upon due consideration of the application of the petitioner, it is submitted that as per the provisions of the Chhattisgarh Motor Vehicle Taxation Act, 1991 as per First Schedule No. 5 Goods Carrier 2 (A) the motor vehicle tax of first quarter in respect to the Vehicle bearing Registration No. CG 13 AW 7332 is Rs. 10,800/- and as per Rule 14 of the Chhattisgarh Motor Vehicle Taxation Act, 1991 the tax which is paid in excess can be adjusted for the next quarter and accordingly,

the excess amount of the petitioner has been adjusted for the next 5 months i.e. from the month of September to January, 2025.

6. In view of the above submissions the instant petition as framed and filed by the petitioner has now become infructuous and therefore, the same deserves to be dismissed as the grievance put forth by way of the present petition has been redressed as the amount which has been paid by the petitioner in excess has been adjusted for the next quarter upto January, 2025."

8. In the aforementioned facts of the case, instead of keeping this writ petition pending, seeking reply from the respondents in this case, I find it appropriate to dispose of this writ petition at this stage, directing the Respondent No. 3 to consider the claim of the petitioner, and if the Respondent No. 3 comes to the conclusion that the petitioner has deposited excess tax than that, for which he is liable to pay for the period as claimed, the Respondent No. 3 shall adjust the excess tax paid by the petitioner in the further quarter of tax to be paid by him. Let the decision be taken by the Respondent No. 3 in accordance with the provisions of the Chhattisgarh Motorvehicle Karadhan Adhiniyam, 1991 and rules framed thereunder in accordance with law, keeping in mind the stand taken by State in their reply in WP (C) No. 2508/2024, expeditiously, preferably within a period of 03 weeks from the date of the receipt of the order.

9. With the aforementioned observation and direction, writ petition is disposed of.

**Sd/-
(Parth Prateem Sahu)**

Judge

Balram