(2003) 07 RAJ CK 0068
Rajasthan High Court
Case No: Civil Writ Petition No. 2841 of 2001

Mahendra Singh — APPELLANT

Vs

State of Rajasthan and Others — RESPONDENT

Date of Decision: July 16, 2003

Citation: (2003) 4 RLW 2506

Hon'ble Judges: Anil Dev Singh, C.J; H.R. Panwar, J

Bench: Division Bench

Advocate: M.P. Goswami, for the Appellant; Sandeep Bhandawat and R.L. Jangid, A.A.G., for the Respondent

Judgement

Singh, C.J.

District Transport Office, Sriganganagar, who is also the Taxation Officer, issued a demand against respondents No. 9 and 10. Respondent No. 9 being aggrieved of the demand filed a writ petition being D.B. Civil Writ Petition No. 1448/2000 before this court in which the demand created by the Taxation Officer was challenged. The writ petition was dismissed on 26.05.2000. It is the allegation of the petitioner that despite the fact that a demand is created by the Taxation Officer, proceedings to recover the amount in question are not being taken by the concerned authorities in the right earnest. The petitioner claims that this is being done because of the instructions issued by the Hon''ble Chief Minister to the quasi judicial authorities, who are responsible for levy and collection of tax.

2. In reply affidavit filed by respondent No. 3, it is denied that Chief Minister has issued any instruction to the quasi judicial authorities, which can be construed as interference with their functioning. It is, however, candidly admitted that respondents No. 9 was advised that he should make a representation under Rule 38 of the Rajasthan Motor Vehicles Taxation Act, 1951 to the concerned authority.

3. Our attention has been drawn to the communication dated 22.02.2002 emanating from the Hon''ble Chief Minister''s Secretariat. From perusal of the communication, it appears that the District Transport Officer, Sriganganagar was advised to consider the representation of respondent No. 9 in a bona fide manner and to pass a reasonable order. It is not in dispute that the Taxation Officer, the appellate authority and the Transport Commissioner, who is empowered to rectify an error apparent on the face of the record of the appellate authority or the Taxation Officer, are statutory authorities. They have to perform quasi judicial functions. These functions are to be discharged by them independently, according to their own lights and without interference of the executive authorities. No dispatch or message or letter can be addressed to a judicial or quasi judicial authority relating to matters which arise for its consideration. An innocuous and innocent looking massive asking a judicial or a quasi judicial authority to view a matter which may have already been filed or which may be in the process of being filed before it to consider it with good-will or in a bona fide manner and to pass a reasonable order thereon cannot be countenanced. There is catena of authority for the proposition that no advice or direction can be issued by a superior executive authority to a quasi judicial authority.

4. It appears from the pleadings that the tax was determined and the respondents No. 9 and 10 were required to deposit the same. On their failure, some proceedings for auction of their buses were initiated. In case such proceedings have been launched for recovery of tax, the have to reach to their logical conclusion.

5. With the aforesaid observations and directions, the writ petition is disposed of. It is clarified that the aforesaid directions do not preclude respondents No. 9 and 10 to invoke the remedies which may be available to them under the law.