

(2012) 02 KL CK 0125**High Court Of Kerala****Case No:** Writ Petition (C) . No. 24329 of 2010 (M)

Sebastian Joseph, Kuttikattu
House, Peruvanthanam P O,
Anachery, Idukki

APPELLANT**Vs**

The Regional Transport Officer,
Idukki and Others

RESPONDENT**Date of Decision:** Feb. 29, 2012**Hon'ble Judges:** Antony Dominic, J**Bench:** Single Bench**Advocate:** I. Dinesh Menon, for the Appellant; S. Jamal, Sr. Govt. Pleader for R1 and R2,
Sri. C.S. Manilal for R3, Sri. S. Nidheesh and Sri. L. Rajesh Narayan, R4, for the Respondent**Judgement**

Antony Dominic, J.

Petitioner is the registered owner of a stage carriage bearing No. KL-06 B 8605. According to the petitioner, by agreement dated 4/3/04, he sold the vehicle to the 3rd respondent. According to the 3rd respondent, he sold the vehicle to the 4th respondent by agreement dated 30/12/2004. Subsequently revenue recovery proceedings were initiated against the petitioner for recovery of the motor vehicles tax due in respect of the vehicle for the period from October 2006 to 30/6/2009. It was thereupon that this writ petition was filed by the petitioner contending that he having transferred the vehicle to the 3rd respondent, who in turn transferred the vehicle to the 4th respondent, he should not be made liable for the tax for the period subsequent to the transfer.

2. As rightly pointed out by the learned Government Pleader, irrespective of the transfer which is stated to have been effected, petitioner still continues as the registered owner of the vehicle. Under the provisions of the Kerala Motor Vehicles Taxation Act, the registered owner as also the person in possession of the vehicle are liable and in that sense recovery proceedings initiated against the petitioner, being the registered owner of the vehicle, cannot be said to be illegal.

3. However, counsel for the additional 4th respondent, the transferee of the vehicle from the 3rd respondent undertakes before this court that he will discharge the tax liability for the period from October 2006 to 30/9/2008 and I record this submission.

4. In the light of the above, this writ petition is disposed of directing that the additional 4th respondent shall pay the tax for the period from October 2006 to 30/9/2008 in 4 equal monthly instalments. The first instalment shall be paid by him on or before 10/3/2012 and the subsequent instalments shall be paid on or before 10th of every succeeding month.

5. In so far as the remaining tax liability is concerned, the petitioner is liable to pay the same and he shall pay the said amount in 4 equal monthly instalments payable on 10/3/12 and the subsequent instalments shall be paid on or before 10th of every succeeding month.

6. It is made clear that in the event either the petitioner or the 4th respondent commits default in paying the tax as above, it will be open to the official respondents to continue or initiate revenue recovery proceedings against either of them or both of them. It is clarified that Rs. 25,000 stated to have been paid by the petitioner pursuant to the order dated 4th of August, 2010 will be given credit towards the liability payable by him. Writ petition is disposed of as above.