

**IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR
&
THE HONOURABLE MR. JUSTICE EASWARAN S.**

**Tuesday, the 21st day of January 2025 / 1st Magha, 1946
WA NO. 2129 OF 2024**

(ARISING FROM JUDGMENT DATE 19/11/2024 IN WP(C) 38354/2024 OF THIS COURT)

APPELLANTS/PETITIONER:

**MANAGING PARTNER VEE TEE LOGISTICS, 29/181, THAIPARAMBIL BUILDING,
ELOOR SOUTH, KOCHI, PIN- 683501.**

BY ADV.SRI.K.V.GOPINATHAN NAIR

RESPONDENT(S)/RESPONDENT:

**JOINT REGIONAL TRANSPORT OFFICER (REGISTERING AUTHORITY), SUB
REGIONAL TRANSPORT OFFICE, ALUVA, PERIYAR NAGAR, ALUVA , PIN -
683101.**

Prayer for interim relief in the Writ Appeal stating that in the circumstances stated in the appeal memorandum, the High Court be pleased to direct the respondent to permit the petitioner to remit the tax in respect of petitioners vehicles covered by exhibit.p1 to exhibit.p4 registration certificates, on the basis of quarterly rate of tax, pending disposal of the writ appeal, in the interest of justice.

This Writ appeal coming on for orders on 21/01/2025, upon perusing the appeal memorandum, the court passed the following:

DR. A.K.JAYASANKARAN NAMBIAR & EASWARAN S., JJ.

W.A. No.2129 of 2024

Dated this the 21st day of January, 2025

ORDER

DR. A.K.Jayasankaran Nambiar, J.

Admit.

The learned Government Pleader takes notice for respondent.

Taking note of the clarification offered by the learned Government Pleader, on a query raised on the last date of hearing, that the vehicle in question has been registered as a goods carriage vehicle and Motor Vehicle Tax has been levied in terms of Schedule 1 at the rate applicable to Goods Carriage Vehicles, and that the One Time Tax in Annexure-I was levied by treating the vehicle as classifiable under a different classification, namely construction equipment vehicles, we deem it appropriate to stay the operation of the impugned judgment, as also the demand on the basis of Ext.P9, pending disposal of the Writ Appeal. The appellant is permitted to pay tax under Schedule 1 at the rate applicable to Goods Carriage Vehicles pending disposal of the Writ Appeal.

Post on 24.02.2025.

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

Sd/-
EASWARAN S.
JUDGE

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