



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 11<sup>TH</sup> DAY OF MARCH 2025 / 20<sup>TH</sup> PHALGUNA, 1946

WA NO. 2129 OF 2024

JUDGMENT DATED 19.11.2024 IN WP(C) NO.38354 OF 2024

APPELLANT/PETITIONER:

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

BY ADV K.V.GOPINATHAN NAIR

RESPONDENT/RESPONDENT:

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

BY GOVERNMENT PLEADER SRI.V.K.SHAMSUDHEEN, SR

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 11.03.2025,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



## JUDGMENT

### **Dr. A.K.Jayasankaran Nambiar, J.**

This Writ Appeal has been filed impugning the judgment dated 19.11.2024 of a learned Single Judge in WP(C). No.38354 of 2024.

2. The brief facts necessary for the disposal of this Writ Appeal are as follows:

The appellant is the registered owner of four goods carriage vehicles bearing registration Nos.KL-41/T 5408, KL-41/T 5420, KL-41/T 8702, and KL-41/T 8731. It is stated that the vehicles in question were granted a registration certificate by classifying them as goods carriage vehicles and collecting tax under the Schedule to the Kerala Motor Vehicles Taxation Act, 1976, as applicable to 'goods carriage vehicles'. In the Writ Petition, the appellant was aggrieved by the demand made by the taxing authorities for payment of one-time tax in respect of the vehicles by classifying them as 'construction equipment vehicles' for the purposes of Annexure – 1 to the Kerala Motor Vehicles Taxation Act, 1976. It was the case of the appellant before the learned Single Judge that inasmuch as the vehicles had been registered as goods carriage vehicles, they could not be classified under a different head for the purposes of demanding one-time tax under the second proviso to Section 3(1) of the Kerala Motor Vehicles Taxation Act.

3. The learned Single Judge decided the Writ Petition against the appellant by following a judgment of another learned Single Judge in WP(C).No.3697 of 2022, which had been affirmed by a Division Bench through



Ext.P11 judgment in WA No.32 of 2024.

4. In the appeal before us, it is the contention of the learned counsel Sri.K.V.Gopinathan Nair, that the requirement of consistency in taxation obliges the respondent to adopt a uniform approach in the matter of taxation, and therefore, so long as the respondent had accepted the classification of the vehicle as a goods carriage vehicle for the purposes of levy of motor vehicle tax under the Schedule to the Motor Vehicles Taxation Act, they could not change the classification for the purposes of levy of one-time tax.

5. Per contra, it is the submission of the learned Government Pleader appearing on behalf of the respondent that the levy of one time tax in respect of the vehicles was based on a circular issued by the Transport Commissioner, which clarifies that goods carriage vehicles, which are used as construction vehicles must pay one-time tax as contemplated under Annexure I to the Kerala Motor Vehicles Taxation Act.

6. On a consideration of the rival submissions, we find force in the submission of the learned counsel for the appellant that in matters of taxation, the revenue cannot take an inconsistent approach and must, as far as possible, maintain uniformity in classification for the purposes of tax. In the appeal before us, the facts would reveal that the respondent had classified the vehicles as goods carriage vehicles for the purposes of levy of motor vehicle tax as per the Schedule to the Kerala Motor Vehicles Taxation Act. It is significant that even in the Schedule to the Kerala Motor Vehicles Taxation Act, there is a separate entry that deals with construction equipment vehicles. If it had been



the case of the respondent that the vehicles merited classification as construction equipment vehicles, then they should have demanded tax under the Schedule to the Motor Vehicles Taxation Act only as applicable to Construction Equipment Vehicles. That not having been done by the respondent, we are of the view that they cannot alter their stand and classify the vehicles separately for the purposes of levy of one- time tax as per Annexure 1 to the Kerala Motor Vehicles Taxation Act. The case law relied upon by the learned Single Judge is clearly distinguishable on the facts of the instant case.

7. We therefore set aside the impugned judgment of the learned Single Judge and allow this Writ Appeal preferred by the appellant and quash Ext.P9 communication by which the Parivahan Site in respect of the four vehicles owned by the appellant has been blocked. We note that during the pendency of this Writ Appeal, the appellant has continued to make the payment of motor vehicle tax under the Schedule at the rate applicable to goods carriage vehicles, and this arrangement shall continue for as long as the vehicles are not altered by the appellant.

The Writ Appeal is allowed as above.

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

Sd/-  
**EASWARAN S.**  
**JUDGE**



**APPENDIX OF WA 2129/2024**

**RESPONDENT ANNEXURES**

**ANNEXURE A**

**CIRCULAR NO. C1/280/2021 -1C DATED 19.09.2022  
ISSUED BY THE TRANSPORT COMMISSIONER**