IN THE HIGH COURT OF MADHYA PRADESH AT JABALPUR

BEFORE

HON'BLE SHRI JUSTICE VIVEK RUSIA,

ACTING CHIEF JUSTICE

&

HON'BLE SHRI JUSTICE PRADEEP MITTAL

ON THE 25th OF AUGUST, 2026

WRIT PETITION No. 32188 of 2026

SMT. NAYAJU POTE

Versus

THE STATE OF MADHYA PRADESH AND OTHERS

Appearance:

Shri Ashish Rawat - Advocate for petitioner.

Shri Anubhav Jain - Government Advocate for respondent/State.

ORDER

Per: Pradeep Mittal J.

This petition under Article 226 of the Constitution of India has been filed by the petitioner, claiming to be the registered owner of vehicle bearing registration No. MP-48-P-2211, challenging the constitutional validity and vires of Section 13(2)(a) of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (hereinafter referred to as "the 1991 Act"), as substituted by the Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhiniyam, 2025 (Act No. 22 of 2025).

2. The challenge to the constitutional vires of the provision is principally founded on the ground that Section 13(2)(a), insofar as it provides for a penalty of Rs.1,000/- per seat where a Public Service

Vehicle, Private Service Vehicle, or School Bus is found plying without a permit or for a purpose other than that specified in the permit, is repugnant to Section 66 read with Section 192-A of the Motor Vehicles Act, 1988 ("the 1988 Act"), and is liable to be struck down under Article 254 of the Constitution. Learned counsel for the petitioner has placed extensive reliance upon the two-Judge Bench judgment of the Supreme Court in Hardev Motor Transport v. State of M.P., (2006) 8 SCC 613, contending that once Parliament has occupied the field by providing a comprehensive self-contained mechanism and penal consequences under Section 192-A of the 1988 Act for plying a transport vehicle without a permit or in contravention of permit conditions, the State Legislature lacks the legislative competence to impose an additional financial penalty or tax liability for the very same underlying act. It is further argued that the expression "penalty" employed in Section 13(2)(a) is punitive in nature, and that the State cannot indirectly levy a penalty through a taxing statute for an act already taken care of by the parliamentary legislation.

3. Per contra, learned counsel appearing for the State has defended the constitutional vires of the enactment by submitting that the impugned provision forms an integral part of a fiscal and regulatory enactment made under Entries 56 and 57 of List II of the Seventh Schedule, creating an independent statutory fiscal liability entirely distinct from the criminal prosecution and punishment prescribed under Section 192-A of the Central Act. Reliance in this regard has been placed upon the authoritative three-Judge Bench decision of the Supreme Court in State of H.P. v. Goel Bus Service, (2023) 16 SCC 210, wherein the larger Bench examined the constitutional interplay between Section 192-A of the 1988 Act and State motor vehicle taxation statutes and held that an additional State fiscal levy arising from the very same factual circumstance of plying a transport vehicle without a valid permit or contrary to permit terms is regulatory and compensatory in character, and does not become repugnant or unconstitutional merely because both enactments operate upon the same conduct.

4. The issue for consideration, therefore, is whether the imposition of the additional amount levied on a transport vehicle used without a valid permit is not a tax but a penalty, and is ultra vires the legislative powers of the State Legislature under Entries 56 and 57 of List II (the State List) of the Seventh Schedule to the Constitution.

5. Article 246 of the Constitution lays down the subject matters of the laws to be made by Parliament and by the Legislatures of the States. According to it, the three Lists of the Seventh Schedule determine the subjects over which Parliament may have exclusive power to make laws (List I, the Union List), the subjects over which the State would have exclusive power to make laws (List II, the State List), and the subjects where Parliament as also the Legislatures of the States would have power to make laws, covered by List III (the Concurrent List). Article

246 reads as follows:

"246. Subject-matter of laws made by Parliament and by the Legislatures of States. (1) Notwithstanding anything in clauses (2) and (3), Parliament has exclusive power to make laws with respect to any of the matters enumerated in List I in the Seventh Schedule (in this Constitution referred to as the 'Union List'). (2) Notwithstanding anything in clause (3), Parliament, and, subject to clause (1), the Legislature of any State also, have power to make laws with respect to any of the matters enumerated in List III in the Seventh Schedule (in this Constitution referred to as 'the Concurrent List'). (3) Subject to clauses (1) and (2), the Legislature of any State has exclusive power to make laws for such State or any part thereof with respect to any of the matters enumerated in List II in the Seventh Schedule (in this Constitution referred to as 'the State List'). (4) Parliament has power to make laws with respect to any matter for any part of the territory of India not included in a State notwithstanding that such matter is a matter enumerated in the State List."

6. Article 254 of the Constitution provides for the effect of inconsistency between laws made by Parliament and laws made by the Legislatures of States, and reads as follows:

"254. Inconsistency between laws made by Parliament and laws made by the Legislatures of States. (1) If any provision of a law made by the Legislature of a State is repugnant to any provision of a law made by

Parliament which Parliament is competent to enact, or to any provision of an existing law with respect to one of the matters enumerated in the Concurrent List, then, subject to the provisions of clause (2), the law made by Parliament, whether passed before or after the law made by the Legislature of such State, or, as the case may be, the existing law, shall prevail and the law made by the Legislature of the State shall, to the extent of the repugnancy, be void. (2) Where a law made by the Legislature of a State with respect to one of the matters enumerated in the Concurrent List contains any provision repugnant to the provisions of an earlier law made by Parliament or an existing law with respect to that matter, then, the law so made by the Legislature of such State shall, if it has been reserved for the consideration of the President and has received his assent, prevail in that State: Provided that nothing in this clause shall prevent Parliament from enacting at any time any law with respect to the same matter including a law adding to, amending, varying or repealing the law so made by the Legislature of the State."

7. List I, the Union List, does not cover any subject relating to motor vehicles or taxation thereof. List II, the State List, contains Entries 56 and 57, dealing with taxes on goods and passengers and taxes on vehicles respectively, under which the power to frame laws relating to the imposition of such tax vests exclusively with the State Legislatures. List III, the Concurrent List, contains Entry 35, which confers power on both Parliament and the State Legislatures to make laws relating to

mechanically propelled vehicles of all kinds, including the principles on which taxes on such vehicles are to be levied. Entry 35 of List III thus occupies the distinct field of "principles" governing the levy of tax on motor vehicles, and operates concurrently with, and does not curtail or supersede, the exclusive taxing power vested in the States under Entries 56 and 57 of List II. This aspect assumes significance in view of the law laid down by the Supreme Court in State of H.P. v. Goel Bus Service, discussed hereinafter.

8. The Motor Vehicles Act, 1988 is a parliamentary enactment. Chapter V thereof deals with control of transport vehicles. Section 66 makes it mandatory for owners of motor vehicles to use such vehicles as a transport vehicle only in accordance with a valid permit, and reads as follows:

"66. Necessity for permits. (1) No owner of a motor vehicle shall use or permit the use of the vehicle as a transport vehicle in any public place whether or not such vehicle is actually carrying any passengers or goods save in accordance with the conditions of a permit granted or countersigned by a Regional or State Transport Authority or any prescribed authority authorising him the use of the vehicle in that place in the manner in which the vehicle is being used: ..."

9. Chapter XIII of the 1988 Act lays down the provisions for offences, penalties and procedure. Section 192-A, introduced in 1994, provides that any motor vehicle being driven in contravention of sub-

section (1) of Section 66, or in contravention of any condition of permit relating to the route, area, or purpose for which the vehicle may be used, is a punishable offence attracting imprisonment and fine as prescribed therein. Section 192-A reads as follows:

"192-A. Using vehicle without permit. (1) Whoever drives a motor vehicle or causes or allows a motor vehicle to be used in contravention of the provisions of sub-section (1) of Section 66 or in contravention of any condition of a permit relating to the route on which or the area in which or the purpose for which the vehicle may be used, shall be punishable for the first offence with a fine which may extend to five thousand rupees but shall not be less than two thousand rupees and for any subsequent offence with imprisonment which may extend to one year but shall not be less than three months or with fine which may extend to ten thousand rupees but shall not be less than five thousand rupees or with both: Provided that the court may for reasons to be recorded, impose a lesser punishment."

10. The State of Madhya Pradesh, exercising the powers drawn from Entry 56 of List II, enacted the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991. Vide Amending Act 15 of 1999, Section 13(2) was incorporated, and the objects and reasons for the amendment were to augment finances for the development, construction and maintenance of roads in the State. The provision, as further substituted by Act No. 22 of 2025 (assent of the Governor received on 18.09.2025, published in the Madhya Pradesh Gazette Extraordinary dated 19.09.2025), reads, insofar as is relevant, as follows:

"13(2) Notwithstanding anything contained in sub-section (1), if, (a) a Public Service Vehicle/Private service vehicle/Educational Institution Bus/School Bus is found plying within the State of Madhya Pradesh without permit or found plying for purpose other than specified in the permit, the owner of such vehicle shall, in addition to the tax due, if any, be liable to pay penalty which shall be Rs. 1000/- per seat, as per the total seating capacity of such vehicle, excluding the driver; (b) a goods vehicle found plying in the State of Madhya Pradesh without permit or found plying for purpose other than specified in the permit, the owner of such vehicle shall, in addition to the tax due, if any, be liable to pay penalty which shall be Rs. 1000/- per ton or part thereof, as per the gross vehicle weight of such vehicle."

11. Having set out the constitutional and statutory framework, it is necessary to examine the precedents cited by the parties in order to determine the true scope and effect of the same on the provision under challenge.

12. In State of *U.P. v. Sukhpal Singh Bal, (2005) 7 SCC 615*, the Supreme Court upheld the validity of Section 10(3) of the U.P. Motor Vehicles Taxation Act, 1997, which provided for the charging of tax or additional tax along with penalty where transport vehicles were found plying in Uttar Pradesh without payment of tax or additional tax, holding

the same to be regulatory and compensatory in nature. The relevant observations read as follows:

"'Penalty' is a slippery word and it has to be understood in the context in which it is used in a given statute. A penalty may be the subject-matter of a breach of statutory duty or it may be the subject-matter of a complaint. In ordinary parlance, the proceedings may cover penalties for avoidance of civil liabilities which do not constitute offences against the State. This distinction is responsible for any enactment intended to protect public revenue. Thus, all penalties do not flow from an offence as is commonly understood but all offences lead to a penalty. Whereas the former is a penalty which flows from a disregard of statutory provisions, the latter is entailed where there is mens rea and is made the subject-matter of adjudication. ... [P]enalty under Section 10(3) of the Act is compensatory. It is levied for breach of a statutory duty for non-payment of tax under the Act. Section 10(3) is enacted to protect public revenue. It is enacted as a deterrent for tax evasion. If the statutory dues of the State are paid, there is no question of imposition of heavy penalty. Everything which is incidental to the main purpose of a power is contained within the power itself. The power to impose penalty is for the purpose of vindicating the main power which is conferred by the statute in question. Deterrence is the main theme of the object behind that imposition of penalty under Section 10(3)."

13. In <u>M.P. AIT Permit Owners Assn. v. State of M.P., (2004) 1</u>

SCC 320, however, the Supreme Court struck down Section 16(6) of the State Taxation Act, holding as follows:

"... the case on hand the prescription of punishment is for the same offence arising under Section 66 read with Section 192-A of the MV Act and further punishment is prescribed under the State MV Taxation Act for forfeiture of the vehicle. Thus, there is clear conflict between the two enactments. Therefore, we hold that the provision of Section 16(6) of the Act and the consequential provisions thereto are repugnant to Section 66 read with Section 192-A of the MV Act and hence, invalid as the State law has not complied with the requirements under Article 254(2) of the Constitution of obtaining assent of the President to the State law."

14. The core reliance of the petitioner rests on ***Hardev Motor Transport v. State of M.P., (2006) 8 SCC 613***, wherein a two-Judge Bench struck down clause (g) of Entry IV of the First Schedule of the 1991 Act read with Explanation (7). The Supreme Court, while doing so, held as follows:

"As a logical corollary the mode and manner in which the permits are granted must necessarily be considered to be part of the provisions of the 1991 Act. Article 254(2) of the Constitution of India as such may not be attracted but it is a trite law that the executive while fixing a rate of duty cannot be permitted to usurp the legislative power and make a provision which would be inconsistent with the substantive provision of the statute. In other words, the provisions contained in the Schedule must

be in consonance with the substantive provisions in the main Act. It must be in conformity with the charging section. As in terms of Section 3 of the 1991 Act, the legislature directed that the tax can be levied on motor vehicles subject to the rates fixed; by taking recourse to Explanation (7), firstly, no new definition could be introduced and, secondly, an owner of a vehicle having one kind of permit could not have been treated as having no permit at all only because the transport authorities have reasons to believe that the conditions of permit have been violated."

15. This precise question, namely, whether Section 13(2) of the 1991 Act stands on the same footing as the provision struck down in Hardev Motor Transport, or is distinguishable therefrom, has already been examined by this Court in ***Nihal Ahmed v. State of M.P., 2015 SCC OnLine MP 6739,*** wherein it was held as follows:

"In the context of the aforesaid, if the law laid down by the Apex Court in the case of M.P. AIT Permit Owners Assn. (supra) is examined, it would be clear that specific provision for confiscation was made under the MV Act and, therefore, the provision inserted in Section 16 of the Taxation Act was said to be running contrary to the provisions of the MV Act and, as such, the amended provisions of Section 16 of the Taxation Act were said to be ultra vires and invalid. The distinction between the two has already been delineated hitherto. The amendment made by Section 13(2) of the Taxation Act is exclusively in respect of the subject of tax and for tax evasion and, therefore, it is not in

contravention of any provision of Section 192-A of the MV Act. Nor can it be said that it transgresses the authority of the Central Legislature as the same is within the exclusive competence of the State Legislature conferred in terms of Entries 56 and 57 of List II of the Seventh Schedule of the Constitution of India."

16. This Court in Nihal Ahmed further held as follows:

"In view of the aforesaid law as also the law laid down in the case of State of U.P. v. Sukhpal Singh Bal (supra), which has been quoted by the Apex Court in the case of Hardev Motor Transport (supra), we are of the view that the amendment made in the Taxation Act is within the legislative competence of the State, and does not violate the provisions of Section 192-A of the MV Act. ... For the evasion of the tax or in breach of permit condition, though penalty is imposed, the nature of penalty for tax evasion would be civil in nature, whereas the penalty on account of breach of permit condition would be penal in nature. In view of the aforesaid, we hold that the provisions of Section 13(2) of the Taxation Act are not ultra vires or repugnant to or transgressing Section 192-A of the MV Act, and are thus, valid."

17. The controversy has since been authoritatively settled by the three-Judge Bench of the Supreme Court in State of H.P. v. Goel Bus Service, (2023) 16 SCC 210, wherein, dealing with an identical challenge founded on Section 192-A of the 1988 Act, it was held as follows:

"Under Section 192-A a punishment of imprisonment along with fine is provided whereas under the offending section, an additional special road tax is being charged for such a violation of using vehicle without permit or in contravention of the terms of the permit. The offending section was incorporated with a view to augment more revenue in order to construct and maintain the roads of the State. ... The additional special road tax chargeable ... would be in addition to any sentence or fine imposed under Section 192-A. Punishment for offence is with an object to create deterrence and curtailing such offences as it creates a fear in the mind of the offender likely to commit the offence. The same is the object of the additional special road tax, to make it work as a deterrent for transport operators from plying vehicles without permit and in contravention of the terms of the permit. As such there is no repugnancy or any conflict caused by the offending provision with the Central enactment."

18. The three-Judge Bench further held as follows on the question of legislative competence:

"The Legislatures of the State have not only the power to make laws on the taxation to be imposed on motor vehicles as also the passengers and goods being transported by motor vehicles but also the power to lay down principles on which taxes on vehicles are to be levied. In the absence of any principles having been laid down by Parliament, no fault could be found in the law enacted by the Legislature

of the State. ... Entry 35 of List III conferred the power on Parliament as also the State Legislatures to make laws relating to mechanically propelled vehicles of all kinds and also to lay down the principles on which taxes on such vehicles are to be levied. The Central enactment, i.e., the law made by Parliament, has not laid down any principles for levy of taxes. The State Legislatures had the power to levy taxes not only under Entries 56 and 57 of List II but also to lay down the principles under Entry 35 of List III. Therefore, no repugnancy of any kind could be alleged or pleaded or proved in the absence of there being any Central law laying down principles of levy of tax."

19. Applying the aforesaid settled principles to the facts of the present case, it is evident that Section 13(2)(a) of the 1991 Act, as substituted by Act No. 22 of 2025, does not alter the charging section, does not amend the First Schedule, and does not convert a valid permit into a legal fiction of "no permit" for the purpose of tax calculation, unlike the mechanism which was struck down in Hardev Motor Transport. It creates an independent statutory fiscal liability, in addition to the tax due, for plying a specified vehicle without a valid permit or contrary to the terms thereof. This liability is regulatory and compensatory in character, is enacted to protect public revenue and to deter tax evasion and permit violations, and is entirely distinct from the criminal prosecution and punishment prescribed under Section 192-A of the 1988 Act. It is further noted that although Parliament possesses

concurrent power under Entry 35 of List III to lay down principles governing the levy of tax on motor vehicles, it has not exercised such power so as to prescribe any principle touching the additional fiscal liability of the nature engrafted in Section 13(2)(a). In the absence of any such Central legislation occupying the field, the exercise of the State's power under Entries 56 of List II, remains wholly unimpaired, and no repugnancy under Article 254 of the Constitution can be said to arise even on this ground.

20. In ***M.P. AIT Permit Owners Assn. v. State of M.P., (2004) 1 SCC 320***, the Supreme Court allowed the appeals and quashed Section 16(6) of the Act, together with the consequential provisions of Sections 16(7), 16(8), 20-A and 20-B thereof, as repugnant to Section 66 read with Section 192-A of the Motor Vehicles Act, 1988, the State enactment not having obtained the assent of the President under Article 254(2) of the Constitution. A provision so repugnant under Article 254(1), and not saved under Article 254(2), is void and non est from its very inception, it confers no power and cannot be acted upon by any authority. While the quashing order of the Supreme Court does not, in terms, extend to Section 20-C of the Act, that provision does no more than bar the jurisdiction of any Court, Tribunal or Authority other than the Taxation Authority in matters of confiscation initiated under Section 16(6), and has no independent existence or operation apart from the power of confiscation itself. The substantive power of confiscation

under Section 16(6), and the appellate and procedural machinery built upon it under Sections 16(7), 16(8), 20-A and 20-B, having been declared void, Section 20-C, being wholly parasitic thereon, must, on the same principle of consequential invalidity, be held equally incapable of application. The seizure, detention and release of a motor vehicle for non-payment of tax is, in consequence, governed exclusively by the surviving provisions of the Act, set out below.

21. Sub-sections (1) to (5) of Section 16 of the Act, which remain unaffected by the law declared in M.P. AIT Permit Owners Assn., read as follows:

"16. Power of entry, seizure and detention of Motor Vehicles in case of non-payment of tax.

(1) The Taxation Authority or any other officer, authorised by the State Government in this behalf, may at all reasonable time enter into and inspect any motor vehicle or premises where he has reason to believe that a motor vehicle is kept for the purpose of verifying whether the provisions of this Act or any rules made thereunder are being complied with: Provided that no officer shall be authorised under this sub-section with respect to motor cycles and motor cars.

(2) Any person driving a motor vehicle in any public place shall, on being so required by the Taxation Authority or any officer authorised in this behalf by the State Government, produce;-

(a) the certificate of registration;

(b) the token in evidence of the payment of tax; and

(c) the certificate of insurance relating to the use of the vehicle and shall keep such vehicle stationary for such time as may be required by such authority or officer to satisfy himself that the tax in respect of such motor vehicle has been paid: Provided that in the case of a motor vehicle other than a transport vehicle, the certificates so required shall be produced for inspection within such period and in such manner as may be prescribed under sub-section (4) of Section 130 of the Motor Vehicles Act, 1988.

(3) The Taxation Authority or any officer authorised by the State Government in this behalf may, if he has reason to believe that a motor vehicle has been or is being used without payment of tax, penalty or interest due, seize and detain such motor vehicle and for this purpose take or cause to be taken any step as may be considered proper for the temporary safe custody of such motor vehicle and for the realisation of tax due.

(4) Where a motor vehicle has been seized and detained under sub-section (3), the owner or the person in charge of such vehicle may apply to the Taxation Authority or any officer authorised in this behalf by the State Government together with the relevant documents for the release of the vehicle and if such authority or officer, after verification of such documents, is satisfied that no amount of tax is due in respect of that vehicle, may, by an order in writing, release such vehicle.

(5) Where a motor vehicle has been seized and detained under sub-section (3), the Court taking cognizance of the offence shall not release such vehicle."

Section 207 of the Motor Vehicles Act, 1988, which independently empowers seizure and detention of a vehicle used without a valid permit, reads, insofar as is relevant, as follows:

"207. Power to detain vehicles used without certificate of registration, permit, etc.

(1) Any police officer or other person authorised in this behalf by the State Government may, if he has reason to believe that a motor vehicle has been or is being used in contravention of section 3 or section 4 or section 39 or without the permit required under sub-section (1) of section 66 or in contravention of any condition of such permit relating to the route on which or the area in which or the purpose for which the vehicle may be used, seize and detain the vehicle, and for this purpose take or cause to be taken any steps he may consider proper for the temporary safe custody of the vehicle:

Provided that where any such officer or person has reason to believe that a motor vehicle has been or is being used in contravention of section 3 or section 4 or without the permit required under sub-section (1) of section 66 he may, instead of seizing the vehicle, seize the certificate of registration of the vehicle and shall issue an acknowledgment in respect thereof.

(2) Where a motor vehicle has been seized and detained under sub-section (1), the owner or the person in charge of the motor vehicle may apply to the transport authority or any officer authorised in this behalf by the State Government together with the relevant documents for the release of the vehicle and such authority or officer may, after verifying the documents, if satisfied, by order release the vehicle subject to such conditions as the authority or officer may deem fit to impose."

22. The seizure memo dated 14.06.2026 reveals that vehicle bearing registration No. MP-48-P-2211 was seized on the allegation that it was being plied without a valid permit, by invoking Section 207 of the 1988 Act as well as Section 16(3) of the 1991 Act. Both provisions are unaffected by the law declared in M.P. AIT Permit Owners Assn., and nothing on record suggests that any proceeding for confiscation has been initiated against the vehicle. The seizure is accordingly governed solely by Section 207 of the 1988 Act and Section 16(3) and (4) of the 1991 Act, and not by any provision struck down as ultra vires.

23. The challenge raised in the present petition is essentially to the constitutional validity of Section 13(2)(a) of the Act. The adjudication of that challenge, and the question of release of the seized vehicle, operate in distinct fields. Upholding the validity of Section 13(2)(a) does not mean the vehicle must remain under detention irrespective of the statutory procedure for its release, nor is it a finding on whether the ingredients for invoking Section 207 of the 1988 Act or Section 16(3) of

the 1991 Act are, in fact, satisfied. The seizure, detention and release of the vehicle have to be examined and decided strictly under the said provisions by the authority competent to do so, and not by this Court while examining legislative competence.

24. The petitioner has, in the alternative, prayed for release of the vehicle on supurdginama pending final adjudication. Since Section 16(3) and (4) of the Act provide a complete statutory mechanism, and an efficacious alternate remedy, for release of a vehicle seized for non-payment of tax, penalty or interest, upon an application being made to the Taxation Authority together with the relevant documents, this Court is not inclined to entertain the prayer for release of the vehicle on supurdginama in exercise of its writ jurisdiction, and declines the same, relegating the petitioner to avail of the said alternate remedy before the competent Taxation Authority.

25. In view of the settled position of law, as authoritatively laid down by the three-Judge Bench in State of H.P. v. Goel Bus Service, (2023) 16 SCC 210, and as consistently applied by this Court in Nihal Ahmed v. State of M.P., 2015 SCC OnLine MP 6739, this Court is of the considered opinion that Section 13(2)(a) of the 1991 Act, as substituted by Act No. 22 of 2025, is neither repugnant to Section 66 read with Section 192-A of the 1988 Act, nor does it transgress the legislative competence of the State Legislature under Entries 56 of List II, of the Seventh Schedule to the Constitution. The provision is

regulatory in character and does not amount to a penalty in the punitive sense contemplated by the petitioner. There is nothing on record to indicate that the provision is manifestly unjust or glaringly unconstitutional. For the reasons recorded above, the challenge to the constitutional validity and vires of Section 13(2)(a) of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991, as substituted by Act No. 22 of 2025, is devoid of merit and is hereby rejected.

26. The petitioner shall, however, be at liberty to approach the competent Taxation Authority, or the officer authorised in this behalf by the State Government, under the Motor Vehicles Act, 1988 and the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991, as may be applicable, for release of vehicle bearing registration No. MP-48-P-2211, by submitting an appropriate application along with the relevant documents. The competent authority shall thereafter pass an appropriate, reasoned order with regard to release of the vehicle.

Consequently, with the above direction, this writ petition is hereby dismissed. There shall be no order as to costs.

(VIVEK RUSIA)
ACTING CHIEF JUSTICE

(PRADEEP MITTAL)
JUDGE

Praveen