IN THE HIGH COURT OF HIMACHAL PRADESH AT SHIMLA

CWP No.13783 of 2026
Decided on 27th November 2026

Reena Sharma

…Petitioner

Vs.

State of Himachal Pradesh and others

…Respondents

Coram

Hon'ble Mr. Justice Ajay Mohan Goel, Judge

Hon'ble Mr. Justice Yogesh Jaswal, Judge

[1]Whether approved for reporting? Yes

For the petitioner : Ms. Seema K. Guleria, Advocate.

For the respondents : Mr. Sushant Keprate, Additional Advocate General.

Ajay Mohan Goel, Judge *(Oral)*

By way of this writ petition, the petitioner has, *inter alia*, prayed for the following reliefs:-

> *"a. That the provision of automated condition regarding depositing the tax on a lump-sum lifetime basis (Annexure P-6 (Colly)) and the order dated 11/02/2026 (Annexure P-13) may kindly be quashed and set aside by issuing a writ of certiorari, in the alternative respondents department may kindly be directed to calculate the tax as per amended provision after deducting 8% depreciations annually and correct the digital database entries permitting the petitioner to deposit her taxes, in the interest of justice.*
> *b. That the respondents may kindly be directed to extend parity as per notification dated 23/06/2026 TODAY and permit the petitioner to deposit her tax manually on an annual basis as per calculations by issuing a writ of mandamus."*

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2. The petitioner is aggrieved by the order passed by the Authority (Annexure P-13), dated 11.02.2026, pursuant to the direction passed by the Hon'ble Coordinate Bench of this Court in a writ filed by the petitioner, that is, CWP No. 11977 of 2025, titled Reena Sharma versus State of Himachal Pradesh and others, decided on 25.07.2025, which writ petition was disposed of by the Hon'ble Coordinate Bench in the following terms:-

> *"Learned counsel representing the petitioner, on instructions, states that the petitioner would be content and satisfied in case directions are issued to the respondents to consider and decide her pending representation dated 16.12.2024 (Annexure P-8) of the petitioner in a time bound manner.*
>
> *2. Ms. Sharmila Patial, learned Additional Advocate General, while putting appearance on behalf of the respondents, fairly states that she is not averse to aforesaid innocuous prayer made on behalf of the petitioner.*
>
> *3. Consequently, in view of the above, this Court without going into the merits of the case deems it fit to dispose of the present petition with a direction to Principal Secretary (Transport) to the Government of Himachal Pradesh to consider and decide the pending representation dated 16.12.2024 (Annexure P-8) of the petitioner expeditiously, preferably within a period of four weeks. Ordered accordingly. Needless to say, authority concerned, while doing the needful in terms of instant order, shall afford an opportunity of hearing to the petitioner and pass detailed speaking order thereupon taking note of notification dated 6.1.2024 amending the rate of Special Road Tax (Annexure P-5). Till the disposal of the representation, no coercive action shall be taken against the petitioner for recovery*

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of road tax qua the commercial vehicle owned by her. Pending applications, if any, also stand disposed of."

3. The order under challenge before us is a short order and it reads as under:-

"Whereas, Smt. Reena Sharma w/o Sh. Pankaj Sharma, owner of Construction Equipment Vehicle(s) (CEV) bearing registration No. HP-51A-1613 and HP 648-1723 submitted a representation dated 16.12.2024, which was examined at the level of Director, Transport and reply thereto was provided to the applicant vide letter No. TPT/CT-STA/Tax issues/Misc./A-3/1-2025 dated 25/02/2025.

Whereas Smt. Reena Sharma also represented to the Sub Divisional Magistrate, Shimla (Rural), District Shimla on 04/09/2025 seeking clarification regarding the applicability of State Government Notifications dated 08.12.2020 and 06.01.2024 and requesting permission to deposit road tax on annual/manual basis instead of life-time tax.

And whereas, the applicant approached the Hon'ble High Court of Himachal Pradesh by filing CWP No. 11977 of 2025, which was disposed of vide judgment dated 25.07.2025, directing the Additional Chief Secretary (Transport) to consider and decide the representation after affording opportunity of hearing and to pass a detailed speaking order, taking note of notification dated 06.01.2024, and further directing that no coercive action shall be taken till disposal of the representation.

In compliance thereof, the applicant was afforded an opportunity of hearing on 03-02-2026 at 11 AM, conveyed vide letter of even number dated 23.01.2026. However the applicant didn't turn up at the scheduled date, time and venue, matter was again listed at 12 PM on 03-02-2026. However, the applicant also didn't turn up again at 12 PM.

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Whereas in her written submissions available with the department, the applicant contended that:

i. Notifications dated 08.12.2020 and 06.01.2024 are not applicable to her vehicle.

ii There is no explicit amendment in the Himachal Pradesh Motor Vehicles Taxation Act, 1972 providing for levy of life-time tax on commercial vehicles.

iii. The VAHAN portal permits only one-time/life-time tax, which is causing undue financial hardship.

iv. She may be allowed to deposit the due road tax annually / manually.

The submissions of the applicant and the relevant statutory provisions have been carefully examined.

It is observed that:

i. The Himachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2020 amended Section 3 of the Act, bringing Construction Equipment Vehicles under sub-section (2) for levy of tax for a period of fifteen years.

ii. In pursuance thereof, notification dated 08.12.2020 prescribes life-time tax for Construction Equipment Vehicles.

iii. Notification dated 06.01.2024 amends only the rate of Special Road Tax and does not alter the mode of levy.

iv. The VAIIAN Portal does not permit reversion to annual tax collection mode, VAHAN Portal is in the domain of Ministry of Road Transport and Highways, Government of India.

In view of the above, it is held that Construction Equipment Vehicles in view of the notification dated

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08.12.2020 are liable to life-time tax and the applicant's request for annual/manual payment cannot be acceded to.

Accordingly, the representation is hereby disposed of with direction to deposit the applicable life-time road tax in accordance with law. This order is passed without prejudice to the outcome of pending writ petitions on the subject."

4. Learned counsel for the petitioner argued that the impugned order was not sustainable in the eyes of law, as the Authority erred in not appreciating that the vehicles of the petitioner were not covered by the notification in issue, i.e., notification dated 9th September, 2020 (Annexure P-6), which amended Section 3 of the Himachal Pradesh Motor Vehicle Taxation Act, 1972, hereinafter referred to as 1972 Act.

5. Amended Section 3(3)(c) of the 1972, Act provides that Private Service Motor Cabs or construction equipment vehicles already registered and paying tax on an annual basis for the remaining period of 15 years, at the rates, as may be specified by the State Government, by notification, subject to a maximum of 15% of the price of such motor vehicle to be determined by the taxation authority after deducting 8% depreciation per annum from the original price of the motor vehicle, subject to the proviso thereto.

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6. The amended sub-section(2) of Section 3 thereof provides that there shall be levied, charged and paid to the State Government, a tax, inter alia, on construction equipment vehicles used or kept for use in the State for a period of 15 years from the date of purchase of the vehicle at the time of registration under sub-section (3) of Section 41 of the Motor Vehicles Act, 1988, at the rates as may be specified by the State Government by notification.

7. The amendment incorporated in Section 3(3)(c), which has been referred to by us in the above, is in continuation of the above amendment.

8. In light of the fact that a construction equipment vehicle is squarely covered under the amended section, both in Section 3(2) and Section 3(3)(c) thereof, it is incorrect on the part of the petitioner to state that the construction vehicles are not covered by notification dated 08.12.2020.

9. In this backdrop, if we peruse the order passed by the Authority dated 11.02.2026, the findings returned therein cannot be said to be perverse, as the Authority has correctly held that a construction equipment vehicle is squarely covered

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under sub-section (2) of Section 3 of the H.P. Motor Vehicle Taxation (Amendment) Act, 2020 and we add that the already registered construction equipment vehicles were also covered under Section 3(3)(c) thereof. Therefore, in light of the above observations, we do not find any merit in the present petition.

10. At this stage, learned counsel for the petitioner submits that in light of the observations, which have been made by the Court, the petitioner may be given the liberty to agitate the correctness of the amount being charged from the petitioner by, approaching the Appellate Authority under Section 15 of the H.P. Motor Vehicle Taxation Act, 1972 and adjudication in this petition may not come in the way of the petitioner.

11. In light of the observations made by us in the above, though, we are not granting the relief prayed for by the petitioner and are dismissing this petition, but, as far as the prayer made by the learned counsel for the petitioner is concerned, we observe that in case the petitioner intends to assail the demand being raised by the Authority, that is to say, the arithmetic correctness of the demand being raised by the Authority and not the right of the Authority *per se* to raise the

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demand, then, the adjudication in this petition shall not come in the way of the petitioner in invoking the correctness of the demand determined by the Authority by way of statutory appeal, subject to all just exceptions.

(Ajay Mohan Goel)
Judge

(Yogesh Jaswal)
Judge

November 27, 2026
(Vinod)

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