RAJASTHAN HIGH COURT
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HIGH COURT OF JUDICATURE FOR RAJASTHAN
AT JODHPUR

D.B. Civil Writ Petition No. 9577/2026
CNR: RJHC010428652026 | URN: CW / 17583U / 2026

Rajasthan High Court
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Shree Kevaya Maa Jcb Contractor, A Proprietorship Firm Having Office At Rupa Devi Dudhva, Barmer, Rajasthan-344034, Through Its Proprietor, Ratan Singh S/o Kan Singh. Age About 54 Years.

----Petitioner

Versus

1. State Of Rajasthan, Through The Transport Commissioner, Transport And Road Safety Department, Government Of Rajasthan, Secretariat, Jaipur.
2. District Transport Officer, Banswara Rajasthan

----Respondents

Connected With

D.B. Civil Writ Petition No. 5799/2026
CNR: RJHC010255972026 | URN: CW / 10669U / 2026

M/s Tara Chand Infra Logistic Solutions Ltd., Having Its Office At Site Sector 10E, Kharghar, Tajola Link Rd, Roadpali, Kalamboli, Navi Mumbai, Maharashtra Through Its Authorized Signatory Ms. Amanpreet Kaur Rehal D/o Baljit Singh, Aged About 35 Years, R/o Mohali, Punjab.

----Petitioner

Versus

1. State Of Rajasthan, Through Transport Commissioner, Transport And Road Safety Department, Government Of Rajasthan, Secretariat.jaipur
2. The Joint Secretary, Department Of Transport Road Safety,government Secretariat, Jaipur, Rajasthan
3. District Transport Officer Cum Taxation Officer, Jaisalmer (Raj).
4. Regional Transport Officer, Jodhpurn (Raj).
5. The Joint Secretary, Department Of Transport And Road Safety, Government Secretariat, , Jaipur, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 7829/2026
CNR: RJHC010342722026 | URN: CW / 14283U / 2026

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M/s Equipoinfra Solutions Private Limited, Having Its Office At Ground Floor, Shop No. 0119, Shree Kuberji Developers, Ghod Dod, Athwa Surat, Gujarat, Through Its Authorized Signatory, Mr. Jayendra Sharma Rehal S/o Rajendra Babu Sharma, Aged About 42 Years, R/o 178, Shashank Residency, Veshno Devi Road, Canal Road, Jahangirabad, Vanakala, Surat, Gujarat.

----Petitioner

Versus

1. State Of Rajasthan, The Secretary, Transport And Road Safety Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Transport Commissioner, Department Of Transport And Road Safety, Government Secretariat, Jaipur, Rajasthan.
3. District Transport Officer, Bhinmal (Raj.).
4. Regional Transport Officer, Bhinmal (Raj.).

----Respondents

For Petitioner(s) : Mr. Sachin Saraswat
Mr. Muktesh Maheshwari
Mr. Gaurav Ranka
Mr. Siddarth Merawa
Ms. Priyanka Borana

For Respondent(s) : Mr. Deepak Chandak, AAAG
Ms. Sulochna Bishnoi
Ms. Bhawana Gehlot

HON'BLE THE CHIEF JUSTICE MR. SANJAY K. AGRAWAL
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU

Order

25/11/2026

1. The present writ petitions have been filed raising a common issue and are identical in nature. Hence, they are being decided by this common order.

2. The present writ petitions have been filed challenging the challans whereby the respondent authorities intercepted the Construction Equipment Vehicles (CEVs) of the petitioners, seized

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the vehicles and imposed penalties in accordance with the notification dated 11.02.2026.

3. This Court while issuing notices, had passed interim orders on 18.05.2026, 17.03.2026 and 23.04.2026 respectively in favour of the petitioners, directing them to deposit four times the original tax demand instead of fifteen times. Upon deposit of the said amount, the vehicles in question were ordered to be released. The petitioners have deposited the amount in pursuance of the said order, and their vehicles have accordingly been released by the respondents.

4. Learned counsel for the petitioners submits that the respondents were required to issue a notice under Rule 8 of the Rajasthan Motor Vehicles Taxation Rules, 1951, for verification of the declaration and computation of tax. Without issuing such notice and providing an opportunity of hearing, the imposition of tax at fifteen times the applicable rate is unjustified and illegal. Apart from this, it is argued that the petitioners' vehicles were, in fact, not involved in any construction activity but were merely being transported, and hence, no such demand could have been raised.

5. Learned counsel for the respondent-State submits that the writ petitions preferred by the petitioners are premature, as they have approached this Court challenging the respective challans, whereas the demand has not yet been finally adjudicated. Further it is submitted that there is a statutory remedy available to the petitioner and hence the writ petition is not maintainable. He submits that notices under Rule 8 have already been issued to the

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petitioners, to which they have not submitted any reply and have directly approached this Court. It is further submitted that the petitioners in Civil Writ Petition No. 5799/2026 have already placed on record the notice under Rule 8 dated 26.02.2026. However, similar notices have also been issued to the petitioners in the other two writ petitions, and upon submission of their replies, the matter would certainly be adjudicated in accordance with law.

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6. This Court has considered the arguments advanced by learned counsel for the parties and perused the material available on record.

7. We find that the petitioners have challenged the challans whereby their vehicles were seized and demand of tax, calculated in accordance with the notification dated 11.02.2026 at fifteen times the amount of tax, was raised. The respondents are required to proceed in accordance with Rule 8 of the Rules of 1951, which deals with verification of declarations and computation of tax, and provides for issuance of notice and opportunity of hearing, before requiring the person concerned to pay the tax and penalty.

8. The process of verification of declarations and computation of tax is yet to be undertaken in accordance with the Rules. The notices, as sought by the petitioners, have already been stated to have been issued by the respondents. Although the notice has been placed on record in Civil Writ Petition No. 5799/2026, in the other two writ petitions, it is the stand of the State that the same have also been served upon the petitioners however, it is denied

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by the petitioners. The respondents are certainly required to adjudicate the matter in accordance with law and decide all the contentions raised by the petitioners, including whether the tax was at all applicable and, if so, the rate at which it was leviable.

9. In view of the aforesaid, this Court is inclined to dispose of the present writ petitions with a direction to the respondents to decide the matters in accordance with Rule 8 of the Rules of 1951. The respondents shall serve fresh copies of the notices in form MTR, upon the petitioners in all three writ petitions within a period of three weeks from today. The petitioners shall submit their replies within further three weeks. Thereafter, the respondents shall decide the proceedings in accordance with the said Rule, after affording the petitioners a reasonable opportunity of hearing and considering their replies..

10. Having regard to the fact that the petitioners have already deposited an amount equivalent to four times the amount of tax demand and their vehicles have been released pursuant to the interim orders passed in favour of the petitioners, the interim order shall continue to operate until the proceedings are decided by the competent authority/Taxation Officer. The amount so deposited shall remain subject to the final adjudication of the proceedings.

11. In the event any adverse order is passed against the petitioners, their vehicle shall not be seized for a further period of 30 days from the date of such order, to enable the petitioners to avail the remedies available under the law. Thereafter, the respondents shall be at liberty to proceed in accordance with law.

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If no liability is found, the petitioners shall be entitled to refund of the amount deposited by them.

12. Accordingly, the present civil writ petitions stand disposed of.

13. All pending application(s), if any, stand disposed of.

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(BALJINDER SINGH SANDHU),J **(SANJAY K. AGRAWAL),CJ**

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D-A/32-34
Mayank Chouhan

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