

Court No. - 2

Case :- WRIT TAX No. - 380 of 2024

Petitioner :- Milk Made Foods India Thru. Partner Padma Kishnani

Respondent :- State Of U.P. Thru. Prin. Secy. Transport Deptt. Govt. Lko
And 2 Others

Counsel for Petitioner :- Kirti Kar Tripathi, Mohammad Shamim, Shrikant Tripathi

Counsel for Respondent :- C.S.C.

Hon'ble Rajan Roy, J.

Hon'ble Manish Kumar, J.

1. Heard Sri Shrikant Tripathi, learned counsel for the petitioner and the learned counsel for the State.

2. The contention of the petitioner counsel is that in view of the notification dated 02.03.2023 all hybrid vehicles such as the one owned by the petitioner were exempted from road tax under the U.P. Motor Vehicle Taxation Act, 1997 for the period 14.10.2023 to 13.10.2025. In spite of it, the tax was charged, which was paid by the petitioner to the tune of Rs.3,04,350/-. Therefore, he says that the said amount is liable to be refunded.

3. Let the Taxation Officer concerned consider and decide the representation filed in this regard keeping in mind the law on the subject, within one month. If it is found that the said amount is refundable, then the same shall be refunded within two weeks of such decision being taken. The decision shall be communicated to the petitioner in writing.

4. Writ petition is accordingly **disposed of.**

(Manish Kumar, J.) (Rajan Roy, J.)

Order Date :- 20.1.2025

R.K.P.