2025:AHC-LKO:86147-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW

WRIT TAX No. - 1584 of 2025

Mayankar Singh

.....Petitioner(s)

Versus

State Of U.P. Thru. Addl. Chief Secy. Deptt. Of Transport Lko. And 2 Ohters

.....Respondent(s)

Counsel for Petitioner(s) : Satish Singh, Pramod Kumar Singh
Counsel for Respondent(s) : C.S.C.

Court No. - 3

HON'BLE SHEKHAR B. SARAF, J.
HON'BLE MANJIVE SHUKLA, J.

1. Heard learned counsel for the petitioner and learned Standing counsel for the State Respondents.

2. This petition has been filed with the following main prayer:-

> *"A. Issue a writ, order or direction in the nature of Mandamus directing the respondents to refund the amount of Rs.1,89,900/- with 18% interest from date of payment of road tax till the date of actual refund, deposited with the respondents as road tax on registration of hybrid electric vehicle;"*

3. Learned counsel for the parties have admitted that in similar matters this Court has interfered and in pursuance of a Notification dated 02.03.2023 all hybrid vehicles have been exempted from road tax under the U.P. Motor Vehicle Taxation Act, 1997, for the period 14.10.2022 to 15.10.2025, however, tax has been charged.

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

5. The writ petition is disposed of accordingly.

(Manjive Shukla,J.) (Shekhar B. Saraf,J.)

December 19, 2025
Anurag

Digitally signed by :-
ANURAG SINGH
High Court of Judicature at Allahabad,
Lucknow Bench