



**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Civil Writ Petition No. 9/2019

District Transport Officer, Hanumangarh, Tehsil And District-
Hanumangarh (Rajasthan).

-----Petitioner

Versus

1. Banwarilal S/o Shri Ratiram, Aged About 70 Years, By
Caste- Kumhar, Residence Of Ward No.23, Hanumangarh
Town, Tehsil And District- Hanumangarh. (Rajasthan).
2. Permanent Lok Aladat (District And Session Judge),
Hanumangarh. (Rajasthan).

-----Respondents

For Petitioner(s)	:	M. Sajjan Singh Rathore, AAG
For Respondent(s)	:	Mr. NK Sharma

**HON'BLE MR. JUSTICE VINIT KUMAR MATHUR
HON'BLE MR. JUSTICE ANUROOP SINGHI**

Order

REPORTABLE

07/08/2025

1. Heard learned counsel for the parties.
2. The present writ petition has been filed against the judgment
and award dated 01.10.2018 passed by the Permanent Lok Adalat,
Hanumangarh in case No.17/2018.
3. Briefly noted, the facts of the case are that the respondent
No.2 – Permanent Lok Adalat, Hanumangarh, vide its Notification
dated 16.12.2017 issued an Auction Notice for sale of certain
vehicles. In the said auction proceedings, the respondent No.1
purchased a Mahindra Jeep and Tata Nano vehicles after paying
the requisite amount. After the vehicles were purchased by the



respondent No.1, he applied for registration of those vehicles with the Transport Department. The petitioner - Transport Department, after considering the amount of due tax as per the rules, issued the demand notice for deposition of tax for registration of the said vehicles. Aggrieved by the demand of tax raised by the petitioner -transport department, the respondent No.1 approached the respondent No.2 – Permanent Lok Adalat (hereinafter referred to as 'the PLA') by filing an application seeking exemption from the tax amount raised against him. After hearing both the parties, PLA allowed the application vide order dated 01.10.2018 and directed the petitioner - Transport Department to assess the tax on the vehicles purchased by respondent No.1 based on the rates prevailing in the year 2012. Hence, the present writ petition has been filed.

4. Learned counsel for the petitioner vehemently submits that PLA lacks jurisdiction to entertain the application filed by the respondent No.1 with respect to the levy of the tax assessable on the vehicles purchased by him in the auction. Learned counsel further submits that the subject matter of taxation, as raised before the PLA does not fall within the ambit of Section 22A (b) of the Legal Services Authorities Act, 1987 (hereinafter referred as 'the Act of 1987'). He further submits that imposition of tax on the vehicles plying in the State of Rajasthan does not come within the ambit of the "Public Utility Services" as mentioned in Section 22A (b) of the Act of 1987. He, therefore, submits that the PLA acted without jurisdiction in entertaining the application filed by the respondent No.1 for charging of the tax on the vehicles as per the rates prevailing in the year 2012. He, therefore, prays that the



writ petition may be allowed and the order dated 01.10.2018 may be quashed and set aside.

5. *Per contra*, learned counsel for the respondents tried to submit before this Court that the order passed by the PLA is just and proper. However, he is not in a position to refute the submission with respect to the fact that the subject matter involved in the present case was amenable within the jurisdiction of the tribunal as per Section 22A (b) of the Act of 1987 or not.

6. We have considered the submissions made at the Bar and gone through the relevant record of the case.

7. The facts narrated hereinabove clearly show that after the vehicles were purchased by the respondent in the auction proceedings, the registration authority has passed order for imposition of tax on the prevailing rate. Aggrieved by the action of the Transport Department, the respondent No.1 has filed an application before the PLA for exemption of the rate of tax imposed on those vehicles. Learned PLA, after dealing with the matter, has allowed the application filed by the respondent vide order dated 01.10.2018.

8. The question in the present case raised for consideration is whether the PLA has jurisdiction to entertain the application filed by any of the party with respect to the imposition of the tax in a particular manner or not.

9. For ready reference Section 22A (b) of the Act of 1987 reads as under:-

"22A. Definitions.—In this Chapter and for the purposes of sections 22 and 23, unless the context otherwise requires,—

(a)



(b) "public utility service" means any—

- (i) transport service for the carriage of passengers or goods by air, road or water; or
 - (ii) postal, telegraph or telephone service; or
 - (iii) supply of power, light or water to the public by any establishment; or
 - (iv) system of public conservancy or sanitation; or
 - (v) service in hospital or dispensary; or
 - (vi) insurance service,
- and includes any service which the Central Government or the State Government, as the case may be, in the public interest, by notification, declare to be a public utility service for the purposes of this Chapter."

10. A bare perusal of the definition of "Public Utility Services" mentioned hereinabove shows that the rate of imposition of tax by the Transport Department does not fall under the category of Public Utility Services and, therefore, at what rate, the tax will be imposed on the particular vehicle cannot be brought into the net of Public Utility Services as defined under Section 22A(b) of the Act of 1987. Merely because transport vehicle for the carriage of passengers or goods by air, road or water has been mentioned in the definition of Section 22A(b) of the Act of 1987, it will not bring the subject matter of imposition of tax within the jurisdiction of Permanent Lok Adalat for adjudication. It is further clear that determination and levy of tax by the State Government cannot be considered as one of the services enshrined under Public Utility Services and, therefore, does not fall under the scope of Section 22 A (b) of the Act of 1987.

11. In this view of the matter, we are of the view that the subject matter involved in the present case was not within the jurisdiction of PLA to be decided and, therefore, PLA has



committed an error, while entertaining the application filed by the respondent No.1 by passing the order dated 01.10.2018.

12. In view of the discussions made above, the present writ petition merits acceptance, the same is allowed and the order dated 01.10.2018 passed by the Permanent Lok Adalat, Hanumangarh is quashed and set aside.

13. Stay application and other pending applications, if any also stand disposed of.

(ANUROOP SINGHI),J

(VINIT KUMAR MATHUR),J

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