

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

“C.R.”

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 7972 OF 2024

PETITIONER/S:

HARISH KUMAR K.P.  
AGED 58 YEARS  
S/O ACHUTHA PISHARODI, PISHARAM, KADAMBUR P.O., OTTAPPALAM, PALAKKAD,  
PIN - 679515

BY ADVS.  
GEORGE VARGHESE(PERUMPALLIKUTTIYIL)  
MANU SRINATH  
NIMESH THOMAS  
LIJO JOHN THAMPY  
SAURAV VINOD

RESPONDENT/S:

- 1 UNION OF INDIA,  
REPRESENTED BY SECRETARY TO MINISTRY OF ROAD TRANSPORT AND HIGHWAYS,  
TRANSPORT BHAWAN, 1, PARLIAMENT STREET, NEW DELHI, PIN - 110001
- 2 STATE OF KERALA,  
REPRESENTED BY THE SECRETARY TO TRANSPORT DEPARTMENT, GOVERNMENT  
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 3 TRANSPORT COMMISSIONER,  
MOTOR VEHICLE DEPARTMENT, GOVERNMENT OF KERALA, TRANSPORT  
COMMISSIONERATE, 2ND FLOOR, TRANS TOWERS, VAZHUTHACAUD, THYCAUD P.O,

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

THIRUVANANTHAPURAM, PIN - 695014

- 4 REGIONAL TRANSPORT OFFICER,  
PALAKKAD, CIVIL STATION, KUNNATHURMEDU, PALAKKAD, PIN - 678001
- 5 REGISTERING AUTHORITY,  
SUB REGIONAL TRANSPORT OFFICE, OTTAPPALAM, KANNIAMPURAM, OTTAPPALAM,  
PIN - 679521

BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).421/2024, 5010/2022 AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 421 OF 2024

PETITIONER/S:

MUHAMMAD RIYAS A,  
AGED 42 YEARS  
S/O ABDUL AZEEZ, RESIDING AT '#216;RIYAS MANZIL', ARUKIL, KUTTICAL P.O,  
TRIVANDRUM, PIN - 695574

BY ADV AMBILY PREMKUMAR

RESPONDENT/S:

- 1 UNION OF INDIA,  
REPRESENTED BY ITS SECRETARY, MINISTRY OF ROAD TRANSPORT AND HIGHWAYS,  
NEW DELHI, PIN - 110001
- 2 STATE OF KERALA,  
REPRESENTED BY SECRETARY TO GOVERNMENT, TRANSPORT DEPARTMENT,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695039
- 3 THE TRANSPORT COMMISSIONER,  
TRANSPORT COMMISSIONERATE, TRANS TOWER, VAZHUTHACAUD,  
THIRUVANANTHAPURAM, PIN - 695014
- 4 THE REGIONAL TRANSPORT OFFICER/REGISTERING AUTHORITY,  
REGIONAL TRANSPORT OFFICE, 5TH FLOOR, KSRTC TERMINAL, THAMPANOR,  
TRIVANDRUM, PIN - 695023
- 5 THE SUB REGIONAL TRANSPORT OFFICER,  
MOTOR VEHICLES DEPARTMENT, 1ST FLOOR, EMPLOYMENT EXCHANGE BUILDING,

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

KATTAKKADA P.O, PIN - 695572

6 STATE INFORMATICS OFFICER,  
NIC KERALA STATE CENTRE, CDAC BUILDING, VELLAYAMBALAM, TRIVANDRUM, PIN -  
695033

BY ADV N.J.ASHWIN, CGC  
BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 5010 OF 2022

PETITIONER/S:

SATYENDRA KUMAR JHA, AGED 42 YEARS  
E-35 ISRO STAFF QUARTERS, THUMBA  
THIRUVANANTHAPURAM, PIN - 695022

BY ADV SATYENDRA KUMAR JHA,(Party-In-Person)

RESPONDENT/S:

- 1 THE SECRETARY,  
ROOM NO. 391, 1ST FLOOR, MAIN BLOCK, GOVT. SECRETARIAT  
THIRUVANANTHAPURAM, PIN - 695001
- 2 THE TRANSPORT COMMISSIONER, MOTOR VEHICLE DEPARTMENT, STATE  
GOVERNMENT OF KERALA, 2ND FLOOR, TRANS TOWERS, VAZHUTHACAUD, TYCAUD  
PO THIRUVANANTHAPURAM, PIN - 695014
- 3 THE SECRETARY, MINISTRY OF ROAD TRANSPORT AND HIGHWAYS, GOVT. OF INDIA,  
TRANSPORT BHAWAN, NEW DELHI, PIN - 110001

BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 12832 OF 2022

PETITIONER/S:

ABHILASHA MISHRA,  
AGED 35 YEARS  
W/O.ASISH, 7 C, E V SINAI TOWER, MAVELIPURAM JUNCTION, ONAM PARK,  
KAKKANAD, ERNAKULAM--682030

RESPONDENT/S:

- 1 UNION OF INDIA,  
REPRESENTED BY ITS SECRETARY, MINISTRY OF ROAD TRANSPORT AND HIGHWAYS,  
NEW DELHI-110001.
- 2 STATE OF KERALA,  
REPRESENTED BY SECRETARY TO THE GOVERNMENT, TRANSPORT DEPARTMENT,  
GOVERNMENT SECRETARIAT, TRIVANDRUM-695039.
- 3 THE TRANSPORT COMMISSIONER,  
TRANSPORT COMMISSIONERATE, TRANS TOWER, VAZHUTHACAUD,  
THIRUVANANTHAPURAM-695014
- 4 THE REGIONAL OFFICER,  
NATIONAL HIGHWAY AUTHORITY OF INDIA, AMBILY ACRADE, SNNRA 1,  
THIRUVANANTHAPURAM-695024
- 5 THE REGISTERING AUTHORITY/REGIONAL TRANSPORT OFFICER,  
ERNAKULAM, CIVIL STATION.P.O, KAKKANAD, ERNAKULAM, KOCHI-682030.

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

BY ADV SHRI.JAGADEESH LAKSHMAN, CGC  
BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 15698 OF 2022

PETITIONER/S:

ROBINS MATHEW V., AGED 44 YEARS  
S/O MATHEW V. F., RESIDING AT 8216; VELUTHEDATH PARAMBIL (HOUSE), NADUVIL,  
NEW NADUVIL, KANNUR - 670582

BY ADVS.  
S.MUHAMMED HANEEFF  
M.H.ASIF ALI

RESPONDENT/S:

- 1 STATE OF KERALA,  
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TRANSPORT, SECRETARIAT,  
THIRUVANANTHAPURAM - 695001
- 2 THE TRANSPORT COMMISSIONER,  
MOTOR VEHICLES DEPARTMENT, GOVERNMENT OF KERALA VAZHUTHACAUD,  
THIRUVANANTHAPURAM - 695014
- 3 JOINT REGIONAL ROAD TRANSPORT OFFICER,  
SUB RT OFFICE, THALIPARAMBA, KANNUR - 670141
- 4 THE SECRETARY TO GOVERNMENT,  
MINISTRY OF ROAD TRANSPORT AND HIGHWAYS, GOVERNMENT OF INDIA, NEW  
DELHI - 110001



WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH Pousha, 1946

WP(C) NO. 15705 OF 2022

PETITIONER/S:

GOKUL NAIR C. C.,  
AGED 29 YEARS  
S/O T. C. NAIR, RESIDING AT 'PRATHEEKSHA', PUTHUR, NEAR PUTHUR MAHAVISHNU  
TEMPLE, CHERUTHAZHAM, KANNUR - 670504

BY ADVS.  
S.MUHAMMED HANEEFF  
M.H.ASIF ALI

RESPONDENT/S:

- 1 STATE OF KERALA,  
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TRANSPORT, SECRETARIAT,  
THIRUVANANTHAPURAM - 695001
- 2 THE TRANSPORT COMMISSIONER,  
MOTOR VEHICLES DEPARTMENT, GOVERNMENT OF KERALA, VAZHUTHACAUD,  
THIRUVANANTHAPURAM - 695014
- 3 JOINT REGIONAL ROAD TRANSPORT OFFICER,  
SUB RT OFFICE, PAYYANNUR, H. R. PLAZA BUILDING, VELLUR, PAYYANNUR, KANNUR  
- 670307
- 4 THE SECRETARY TO GOVERNMENT,  
MINISTRY OF ROAD TRANSPORT AND HIGHWAYS, GOVERNMENT OF INDIA, NEW  
DELHI - 110001

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 15891 OF 2022

PETITIONER/S:

RAJESH KUMAR .B,  
AGED 43 YEARS  
S/O. BALAKRISHNAN, SREE SABARI HOUSE, KULANADA P.O, KAIPUZHA, KULANADA,  
PATHANAMTHITTA DISTRICT 689 503

BY ADV K.SHAJ

RESPONDENT/S:

- 1 THE SECRETARY,  
(TRANSPORT GOVERNMENT OF KERALA, ROOM NO. 391, 1ST FLOOR, MAIN BLOCK,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM DISTRICT 695 001
- 2 THE TRANSPORT COMMISSIONER,  
MOTOR VEHICLES DEPARTMENT, GOVERNMENT OF KERALA, 2ND FLOOR TRANS  
TOWERS, VAZHUTHACAUD, THYCAUD P.O, THIRUVANANTHAPURAM DISTRICT- 695  
014 (EMAIL: TC .MVD.@ KERALA. GOV. IN)
- 3 THE SECRETARY,  
MINISTRY OF ROAD TRANSPORT AND HIGHWAYS, GOVERNMENT OF INDIA, NEW  
DELHI (EMAIL: SECY-ROAD @ NIC. IN)
- 4 ADDL.R4.REGIONAL TRANSPORT OFFICER,  
REGIONAL TRANSPORT OFFICE, STADIUM JUNCTION, KAIPATOOR, PATHANAMTHITTA  
ROAD, PTHANAMTHITTA DISTRICT-689645,(ADDL.R4 IMPEADED AS PER ORDER  
DATED 2-6-2022 IN IA 1/2022 IN WP(C)

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 17965 OF 2022

PETITIONER/S:

- 1 NOVELTY CLOTHING PRIVATE LTD,  
40/2692 A,B,C,D NOVELTY TEXTILES, MARKET ROAD, ERNAKULAM, PIN 682035  
REPRESENTED BY ITS MANAGING DIRECTOR E.P GEORGE, AGED 56 YEARS, SON OF  
LATE E.P. PAVU, RESIDING AT EDATHIRUTHIKKARAN HOUSE, JUDGES AVENUE,  
KALOOR, ERNAKULAM, PIN - 682017
- 2 ADDL.P2 E.P.GEORGE,  
AGED 56 YEARS, SON OF LATE E.P PAVU, RESIDING AT EDATHIRUTHIKKARAN HOUSE,  
JUDGES AVENUE, KALOOR, ERNAKULAM, PIN - 682017, MANAGING DIRECTOR,  
NOVELTY CLOTHING PVT. LTD. [ADDL.P2 IS IMPEADED AS PER THE ORDER DATED  
30/06/2022 IN I.A NO:1/2022 IN WP(C) 17965/2022]

BY ADVS.  
PEEYUS A.KOTTAM  
ARJUN S BENEDICT  
JERIN P. JAMES

RESPONDENT/S:

- 1 UNION OF INDIA,  
REPRESENTED BY ITS SECRETARY, MINISTRY OF ROAD TRANSPORT AND HIGHWAYS,  
NEW DELHI, PIN - 110001
- 2 STATE OF KERALA,  
REPRESENTED BY SECRETARY TO THE GOVERNMENT, TRANSPORT DEPARTMENT,  
GOVERNMENT SECRETARIAT, TRIVANDURM, PIN - 695039

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

- 3 TRANSPORT COMMISSIONER,  
TRANSPORT COMMISSIONERATE, TRANS TOWER, VAZHUTHACAUD, TRIVANDRUM,  
PIN - 695014
- 4 THE REGIONAL OFFICER,  
NATIONAL HIGHWAY AUTHORITY OF INDIA, AMBILY ARCADE, SNNRA 1,  
THIRUVANANTHAPURAM, PIN - 695024
- 5 THE REGISTERING AUTHORITY/REGIONAL TRANSPORT OFFICER,  
ERNAULAM, CIVIL STATION P.O., KAKKANAD, ERNKAULAM, KOCHI, PIN - 682030

BY ADV P.R.AJITH KUMAR  
BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 20644 OF 2022

PETITIONER/S:

BIBY BABY  
AGED 30 YEARS  
W/O.SUBIN GEORGE, RESIDING AT EDATALA HOUSE, NEELEESWARAM P.O.,  
ERNAKULAM DISTRICT, PIN-683 574.

BY ADVS.  
K.J.MANU RAJ  
K.VINAYA

RESPONDENT/S:

- 1 THE UNION OF INDIA  
REPRESENTING BY ITS SECRETARY, MINISTRY OF ROAD TRANSPORT AND HIGHWAYS,  
NEW DELHI - 110001.
- 2 MINISTRY OF ROAD TRANSPORT & HIGHWAYS  
REPRESENTED BY ITS SECRETARY, TRANSPORT BHAWAN, PARLIAMENT STREET, NEW  
DELHI-110001
- 3 STATE INFORMATICS OFFICER,  
NIC KERALA STATE CENTRE, CDAC BUILDING, VELLAYAMABALAM, -695010.
- 4 STATE OF KERALA  
REPRESENTED BY SECRETARY TO GOVERNMENT, TRANSPORT DEPARTMENT,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 039.



WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



- 5 TRANSPORT COMMISSIONER  
TRANSPORT COMMISSIONERATE, TRANS TOWER, VAZHUTHACAUD,  
THIRUVANANTHAPURAM - 695 014.
- 6 THE REGISTERING AUTHORITY,  
REGIONAL TRANSPORT OFFICE, ERNAKULAM, CIVIL STATION, KAKKANAD- 682030.
- 7 JOINT REGIONAL TRANSPORT OFFICER  
MANJAPRA ROAD, ANGAMALY, ERNAKULAM DISTRICT- 683572.

BY ADV VISHNU JAYAPALAN  
BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 24215 OF 2021

PETITIONER/S:

GOMATHY G.  
AGED 52 YEARS  
TC 40/160, (FPSRA-130) FIRST PUTHEN STREET, MANACAUD P.O,  
THIRUVANANTHAPURAM 695 009

BY ADVS.  
JAYKAR.K.S.  
M.RAMYA RAMACHANDRAN

RESPONDENT/S:

- 1 THE REGIONAL TRANSPORT OFFICER  
TRIVANDRUM RTO 5TH FLOOR, KSRTC TERMINAL THAMPANOR,  
THIRUVANANTHAPURAM 695 023
- 2 THE TRANSPORT COMMISSIONER  
TRANSPORT COMMISSIONERATE, 8TH FLOOR, B-BLOCK, CIVIL STATION,  
KUDAPPANAKUNNU, THIRUVANANTHAPURAM 695 043
- 3 MINISTER FOR TRANSPORT  
STATE OF KERALA, GOVERNMENT SECRETARIAT, PALAYAM, THIRUVANANTHAPURAM  
695 001
- 4 MINISTRY OF ROAD TRANSPORT AND HIGHWAYS  
REPRESENTED BY ITS SECRETARY, TRANSPORT BHAWAN, 1, PARLIAMENT STREET,  
NEW DELHI 110 001

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 32249 OF 2022

PETITIONER/S:

ROBINS MATHEW V  
AGED 44 YEARS  
S/O MATHEW V.F., RESIDING AT 'VELUTHEDATH PARAMBIL (HOUSE)', NADUVIL, NEW  
NADUVIL, KANNUR - 670582.

BY ADVS.  
S.MUHAMMED HANEEFF  
M.H.ASIF ALI  
DIVYA RAVINDRAN  
T.SAILESH KUMAR  
ASHIK ALI M.H.  
SWETHAMBILY C.  
RAJANA JOSE

RESPONDENT/S:

- 1 STATE OF KERALA  
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TRANSPORT, SECRETARIAT,  
THIRUVANANTHAPURAM - 695001.
- 2 THE TRANSPORT COMMISSIONER,  
TRANSPORT COMMISSIONERATE, TRANS TOWERS, VAZHUTHACAUD,  
THIRUVANATHAPURAM-695014.
- 3 JOINT REGIONAL TRANSPORT OFFICER,  
SUB RT OFFICE, PAYYANNUR, H.R PLAZA BUILDING, VELLUR, PAYYANNUR, KANNUR -

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

670307.

4 THE SECRETARY TO GOVERNMENT,  
MINISTRY OF ROAD TRANSPORT AND HIGHWAYS, GOVERNMENT OF INDIA, NEW  
DELHI – 110001.

BY ADV SHRI.R.PRASANTH KUMAR, CGC  
BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH Pousha, 1946

WP(C) NO. 32375 OF 2022

PETITIONER/S:

GOKUL NAIR C.C.,  
AGED 29 YEARS  
S/O T.C NAIR, RESIDING AT 'PRATHEEKSHA', PUTHUR, NEAR PUTHUR MAHAVISHNU  
TEMPLE, CHERUTHAZHAM, KANNUR - 670504.

BY ADVS.  
S.MUHAMMED HANEEFF  
M.H.ASIF ALI  
RAJANA JOSE  
SWETHAMBILY C.

RESPONDENT/S:

- 1 STATE OF KERALA,  
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TRANSPORT, SECRETARIAT,  
THIRUVANANTHAPURAM-695 001.
- 2 THE TRANSPORT COMMISSIONER,  
TRANSPORT COMMISSIONERATE, TRANS TOWERS, VAZHUTHACAUD,  
THIRUVANATHAPURAM-695014 .
- 3 JOINT REGIONAL TRANSPORT OFFICER,  
SUB RT OFFICE, PAYYANNUR, H.R PLAZA BUILDING, VELLUR, PAYYANNUR, KANNUR -  
670307.
- 4 THE SECRETARY TO GOVERNMENT,

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

MINISTRY OF ROAD TRANSPORT AND HIGHWAYS, GOVERNMENT OF INDIA, NEW  
DELHI - 110001.

BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 34988 OF 2022

PETITIONER/S:

SREEVIDYA SUDHEER  
AGED 48 YEARS  
W/O SUDHEER, PONNAN, SUPERINTENDENT, AIR CUSTOMS DEPARTMENT, KANNUR  
AIRPORT, RESIDING AT SUDHI, BHARATH ROAD, PILATHARA.P.O, CHERUTHAZHAM,  
KANNUR-670501.

BY ADVS.  
MAHESH V RAMAKRISHNAN  
PRAVEEN K.S.

RESPONDENT/S:

- 1 THE STATE OF KERALA,  
REPRESENTED SECRETARY TO GOVERNMENT, TRANSPORT DEPARTMENT, ROOM  
NO.391, 1ST FLOOR, MAIN BLOCK, SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 2 THE TRANSPORT COMMISSIONER,  
MOTOR VEHICLES DEPARTMENT, GOVERNMENT OF KERALA, 2ND FLOOR, TRANS  
TOWERS, VAZHUTHACAUD, THYCAUD.P.O, THIRUVANANTHAPURAM-695014.
- 3 JOINT REGIONAL TRANSPORT OFFICER,  
PAYYANNUR, RTO OFFICE, PAYYANNUR, KANNUR-670307.
- 4 UNION OF INDIA,  
REPRESENTED BY ITS UNDER SECRETARY TO GOVERNMENT, MINISTRY OF ROAD  
TRANSPORT AND HIGHWAYS, TRANSPORT BHAVAN, 1, PARLIAMENT STREET, NEW



WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

DELHI-110001.

BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
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WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 35048 OF 2022

PETITIONER/S:

K.PRAKASHAN  
AGED 52 YEARS  
S/O GOPALAN K., SUPERINTENDENT, AIR CUSTOMS DEPARTMENT, KANNUR AIRPORT,  
RESIDING AT ANVILLA, NEAR KANNAV L.P.SCHOOL, KANNUR - 670008.

BY ADVS.  
MAHESH V RAMAKRISHNAN  
PRAVEEN K.S.

RESPONDENT/S:

- 1 THE STATE OF KERALA  
REP. SECRETARY TO GOVERNMENT, TRANSPORT DEPARTMENT, ROOM NO.391, 1ST  
FLOOR, MAIN BLOCK, SECRETARIAT, THIRUVANANTHAPURAM - 695001.
- 2 THE TRANSPORT COMMISSIONER,  
MOTOR VEHICLES DEPARTMENT, GOVERNMENT OF KERALA, 2ND FLOOR, TRANS  
TOWERS-, AZHUTHACAUD, TYCAUD P.O., THIRUVANANTHAPURAM-695014.
- 3 REGIONAL TRANSPORT OFFICER,  
RTO OFFICE, KANNUR - 670002.
- 4 UNION OF INDIA  
REP. BY ITS UNDER SECRETARY TO GOVERNMENT, MINISTRY OF ROAD TRANSPORT  
AND HIGHWAYS, TRANSPORT BHAVAN, 1, PARLIAMENT STREET, NEW DELHI - 110001.

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH Pousha, 1946

WP(C) NO. 3187 OF 2024

PETITIONER/S:

NIDHIN LAL E S  
AGED 39 YEARS  
S/O SUDHAKARAN E K, EDACKYADEN HOUSE, 51C PRANAVAM NAGAR, OLLUKARA PO,  
THRISSUR, PIN - 680655

BY ADVS.  
T.R.VISHNU  
V.E.ABDUL GAFOOR  
A.MOHAMMED SAVAD  
V.S.SHIRAZ BAVA  
R.SHABANA  
ANJANA C.R.

RESPONDENT/S:

- 1 STATE OF KERALA  
REP BY ITS SECRETARY (TRANSPORT), ROOM NO.391, 1ST FLOOR MAIN BLOCK,  
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 2 THE TRANSPORT COMMISSIONER MOTOR VEHICLE DEPARTMENT  
2ND FLOOR, TRANS TOWERS, VAZHUTHACAUD, THYCAUD PO  
THIRUVANANTHAPURAM, PIN - 695014
- 3 MINISTRY OF ROAD TRANSPORT AND HIGHWAYS  
REP BY ITS SECRETARY, NEW DELHI, PIN - 110001

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 35879 OF 2022

PETITIONER/S:

SOORAJ T.N  
AGED 42 YEARS  
S/O NARAYANAN T, 42 YEARS, THEKKULLATHIL HOUSE, POOTHAMPARA,  
KAVILUMPARA, KOZHIKODE P.O., KERALA, PIN - 673513

BY ADVS.  
THOMAS T.VARGHESE  
PHILIP T.VARGHESE  
ACHU SUBHA ABRAHAM  
V.T.LITHA  
K.R.MONISHA

RESPONDENT/S:

- 1 UNION OF INDIA  
REPRESENTED BY ITS SECRETARY, MINISTRY OF ROAD TRANSPORT AND HIGHWAYS,  
NEW DELHI, PIN - 110001
- 2 MINISTRY OF ROAD TRANSPORT AND HIGHWAYS  
REPRESENTED BY ITS SECRETARY, TRANSPORT BHAWAN, PARLIAMENT STREET, NEW  
DELHI, PIN - 110001
- 3 STATE INFORMATICS OFFICER  
NIC KERALA STATE CENTRE, CDAC BUILDING, VELLAYAMBALAM,, PIN - 695010
- 4 STATE OF KERALA

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



REPRESENTED BY THE SECRETARY TO GOVERNMENT TRANSPORT  
COMMISSIONERATE, TRANS TOWER, VAZHUTHACAUD, THIRUVANANTHAPURAM, PIN  
- 695014

5 TRANSPORT COMMISSIONER  
TRANSPORT COMMISSIONERATE, TRANS TOWER, VAZHUTHACAUD,  
THIRUVANANTHAPURAM, PIN - 695014

6 THE REGISTERING AUTHORITY  
SUB REGIONAL TRANSPORT OFFICE, ALATHUR, PALAKKAD, PIN - 678541

BY ADV SHAIJU K.S., CGC  
BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE D. K. SINGH

WEDNESDAY, THE 8<sup>TH</sup> DAY OF JANUARY 2025 / 18TH POUSHA, 1946

WP(C) NO. 16833 OF 2024

PETITIONER/S:

R.S. JAYAKRISHNAN,  
AGED 54 YEARS  
S/O. LATE K. REGHUNATHAN NAIR, JAYA BHAVAN, SANTHI NAGAR-1, AYATHIL P.O.,  
KOLLAM, PIN - 691021

BY ADVS.  
GEORGE VARGHESE(PERUMPALLIKUTTIYIL)  
MANU SRINATH  
LIJO JOHN THAMPY

RESPONDENT/S:

- 1 THE SECRETARY (TRANSPORT),  
STATE GOVERNMENT OF KERALA, ROOM NO.391, 1ST FLOOR, MAIN BLOCK,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, KERALA, PIN - 695001
- 2 THE TRANSPORT COMMISSIONER,  
MOTOR VEHICLE DEPARTMENT, STATE OF KERALA, 2ND FLOOR, TRANS TOWERS,  
VAZHUTHACADU, THYCAUD P.O., THIRUVANANTHAPURAM, KERALA, PIN - 695014
- 3 THE REGISTERING AUTHORITY/REGIONAL TRANSPORT OFFICER,  
KOLLAM, OFFICE OF THE RTO, CIVIL STATION, ANANDVALLEESWARAM, KOLLAM, PIN -  
691013
- 4 UNION OF INDIA,  
REPRESENTED BY SECRETARY, MINISTRY OF ROAD TRANSPORT AND HIGHWAYS,



WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



TRANSPORT BHAWAN, 1, PARLIAMENT STREET, NEW DELHI, PIN – 110001

BY SRI MUHAMMED RAFIQ, SPL GOVERNMENT PLEADER (TAXES)  
MS T C KRISHNA DSG

THIS WRIT PETITION (CIVIL) HAVING RESERVED ON 28.11.2024, ALONG WITH WP(C).7972/2024  
AND CONNECTED CASES, THE COURT ON 08.01.2025 DELIVERED THE FOLLOWING:



JUDGMENT

“C.R.”

[WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024]

Heard Mr George Varghese, Mr Jaykar K S, Mr Satyendra Kumar Jha (party-in-person), Mr S Muhammed Haneeff, Mr K Shaj, Mr Peeyus A Kottam, Mr K J Manu Raj, Mr Thomas T Varghese, Ms Ambily Premkumar, and Mr T R Vishnu learned Counsel for the petitioners; Ms T S Krishna learned DSG and Mr Muhammed Rafiq learned Special Government Pleader (Taxes).

**Facts:**

2. The petitioners in these writ petitions are the Central Government employees and employees of the Central Government Undertakings, including the Banks. The petitioners are aggrieved by the non-registration of their new vehicles under the Bharat Series (BH series) in the State of Kerala by the Transport Authorities. Therefore,



the petitioners have filed these writ petitions seeking a writ of mandamus directing the respondent State Authorities to register their vehicles under the BH Series.

3. The Central Government has taken a host of citizen-centric steps to facilitate mobility, including the introduction of a new registration mark for new vehicles, *i.e.*, “Bharat Series (BH-series)”, to facilitate seamless transfer of vehicles. An IT-based solution for vehicle registration has been evolved to achieve the said purpose. However, to overcome the difficulty in the vehicles’ re-registration process while moving to another State, the vehicle owner is required to undergo some cumbersome process. Station relocation occurs with both Government and private sector employees. Such movements require a transfer of registration of their vehicles from the parent State to another State under Section 47 of the Motor Vehicles Act 1988 (for short, ‘MV Act’). Under Section 47 of the MV Act, a person is allowed to keep the vehicle for not more than 12 months in any State other than the State (parent



State) where the vehicle is registered, but a new registration with the new State's registering authority has to be made within the stipulated time of 12 months.

3.1 For the fresh/new registration in another State on the employee's movement, several steps are required, such as a No-Objection Certificate from the parent State for assignment of a new registration mark in another State, assignment of the new registration mark after the road tax on a pro-rata basis is paid in the new State, and application for refund of the road tax in the parent State on a pro-rata basis. The provision to get a refund from the parent State on a pro-rata basis is a very cumbersome process and varies from one State to another.

3.2 In order to facilitate seamless vehicle transfers, the Ministry of Road Transport and Highways (MoRTH), *vide* notification dated 26.08.2021, introduced a new registration mark for new vehicles, "Bharath Series (BH-series)." The vehicle bearing this registration mark shall not require the assignment of a new registration mark when the



owner shifts from one State to another. This vehicle registration facility under the BH-series is available on a voluntary basis to Defense personnel, employees of the Central Government/ State Government/ Central or State Public Sector Undertakings and private sector companies/ organizations which have their offices in four or more State/Union territories. The motor vehicle tax will be levied for two years or in multiples of two. This Scheme is to facilitate the free movement of personal vehicles across States/UTs of India upon relocation to a new State/Union Territory. After completion of the fourteenth year, the motor vehicle tax shall be levied annually, which shall be half of the amount which was charged earlier for that vehicle as per notification No. GSR 594(E) 26.08.2021 - BH series registration mark Rules (MoRTH).

4. The Central Government, in the exercise of the powers conferred by clause (a), clause (d) and clause (p) of Section 64 of the MV Act, framed the Central Motor Vehicles (Twentieth Amendment) Rules



2021, effective from 15<sup>th</sup> September 2021. In Rules 48 and 50 of the Central Motor Vehicles Rules 1989, a proviso and sub-rule (8) have been inserted, respectively.

4.1 The proviso inserted to Rule 48, after sub-rule (1), reads as under:

“Provided that, in case of an application for registration of the vehicle under BH series, opted voluntarily by the vehicle owner, the registration mark shall be generated randomly through the portal after verification of working certificate in Form 60 or Official identity card, as the case may be, by registering authority.”

4.2 Sub-rule (8) inserted in Rule 50, after sub-rule (7), read as under:

“(8) The registration mark for BH-series vehicle generated randomly through the portal shall be in black on a white background and shall be exhibited in the following manner, namely;-

XX	XX	###XX
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Last two digits of the year of registration	Bharat Series code (2) letters as "BH"	4 numerals 0001 to 9999 followed by letter(s) A, B, C ... and then AA, AB, .... AZ, BA, BB ... to ZZ excluding 'I' & 'O'
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4.3 A new rule, Rule 51B, has been inserted after Rule 51A providing for the principle for motor vehicle tax. The said Rule reads as under:

“51B. Principle for motor vehicle tax.

(1) In case of fully built non-transport vehicles, the motor vehicle tax shall be calculated electronically through the portal on the basis of invoice price excluding Goods and Services Tax (GST).

(2) The Motor Vehicle Tax levied by the States or Union Territories at the time of registration in respect of BH-Series non-transport vehicles shall be the following, namely:-

Sr. No.	Invoice Price	Motor vehicle Tax (% of Invoice Price)	Remarks
1.	Below Rs 10 lakhs	8%	2% extra charge shall be levied for diesel vehicles. Electric vehicles shall be charged 2% less tax
2.	Rs 10-20 lakhs	10%	
3.	Above Rs 20 lakh	12%	



(3) In case, where the vehicle bears the BH-Series registration mark, the motor vehicle tax shall be levied electronically through the portal for two years, or in multiples of two, as the case may be, in the following manner, namely:-

Motor Vehicle tax for two years for the vehicle under BH-series registration	=	Motor Vehicle tax as per Invoice Price * 1.25 * 2 <hr/> 15 (Rounded to next integer)
Note:- After seven days from the due date of payment of motor vehicle tax, an additional fee of one hundred rupees per day shall be levied in case of delay in payment of road tax.		

Provided that on and after the fourteenth year from the date of first registration, the motor vehicle tax (Rounded to the next integer) shall be levied annually, which will be half of the tax as mentioned in sub-rule (3).

4.4 In Rule 54, after sub-rule (2), sub-rule (3) has been inserted, which reads as under:





“(3) This Rule shall not apply to a vehicle having a BH-Series registration mark.

Provided that the owner of the vehicle bearing the BH Series registration mark shall intimate the registering authority of his place of residence in form 33 within thirty days, electronically through the portal, in case the vehicle is being kept in a State other than where the vehicle was earlier registered.”

5. The aforesaid Rules have been further amended by the Central Government by notification G.S.R. 879(E) dated 14.12.2022.

5.1 The proviso of sub-rule (1) of Rule 48 has been substituted as under:

“Provided that application for registration of vehicle under BH series, opted voluntarily by the vehicle owner, shall be made to any registering authority of the State, in which the vehicle owner has either permanent residence or place of work and the registration mark shall be generated randomly through the portal after verification of working certificate in



Form 60 or Official identity card/Service Certificate, as the case may be, by the registering authority.”

5.2 In Rule 51B, in sub-rule (3), after the proviso, the following provisos shall be inserted:

“Provided further that if a vehicle registered in BH-series, is transferred in the name of such person who is not eligible for BH-series, as per clause (ca) or (cb) of sub-rule (1) of Rule 47, then, such vehicle shall be liable for assignment of new registration mark from regular registration series prevailing in the concerned State or Union Territory and such vehicle shall also be liable for motor vehicle tax as per the taxation rules of concerned State or Union Territory:

Provided also that if a vehicle registered in BH-series, is transferred in the name of such person who is eligible for BH-series, then such vehicle shall continue to be validly registered under BH-series so long as transferee remains eligible for BH-series:

Provided also that if at any time the owner of the vehicle registered in



BH-series, ceases to be eligible for BH-series, as per clauses (ca) or (cb) of sub-rule (1) of Rule 47, then such vehicle shall continue to be registered under BH-series for the remaining period for which tax has been paid.”

5.3 In Rule 51B, after sub-rule (3), new sub-rules (4) and (5) have been inserted, which read as under:

"(4) if at any time, owner of a vehicle registered in regular series of any State or Union Territory becomes eligible for BH-series as per clause (ca) or (cb) of sub-rule (1) of rule 47 and owner of such vehicle opts for registration mark in BH-series for such vehicle, then owner of such vehicle shall apply in Form 27A for assignment of registration mark in BH-series to any registering authority of the State or Union Territory in which such vehicle is currently registered or placed.

(5) On assignment of registration mark in BH-series, the owner of the vehicle referred to in sub-rule (4) shall be liable to pay tax as per sub-rule (3)."



**Petitioners' submission:**

6. The Transport Authorities in the State of Kerala are not granting the BH Series registration to the new vehicles of eligible people, including the petitioners, on the ground that the levy of motor vehicles tax is the State subject under Entry 57 of List II of the Seventh Schedule to the Constitution and all aspects of levy of motor vehicles tax are covered under the provisions of the Kerala Motor Vehicle Taxation Act, 1976. The Transport Authority refused to grant BH Series also stating that the Central Motor Vehicle Rules (Twentieth Amendment) 2021 and 2022 are beyond the legislative competence of the Centre, and these Rules entrench upon the legislative power of the State and are void.

6.1 The petitioners, however, contend that the MV Act is central legislation framed under Entry 35 of List III of the Seventh Schedule and the Parliament is well within the power to prescribe the principles on the basis of which the State can levy taxes on mechanically propelled vehicles. It is further submitted that under the Scheme of the MV Act,



the subject matter of registration of the motor vehicle is entirely within the exclusive domain and power of the Central Government and the State has no authority or jurisdiction in the matter relating to the registration of the motor vehicle. These Rules only provide for the registration of new motor vehicles under the BH series, and the principle of taxation is to be followed by the State while levying motor vehicle tax.

**Respondent's submission:**

**Centre:**

7. The learned Counsel appearing for the Central Government has also made submissions that the State Government is bound to implement the Central Motor Vehicle (Twentieth Amendment) Rules 2021 and 2022. The Centre has not entrenched upon the powers of the State for levying and collecting the tax. Only the principles for the levy of tax on motor vehicles have been laid down in these Rules, which is well within the powers of the Central Government, which is the subject matter of Entry 35 of List III of the Seventh Schedule.



**State:**

8. Mr Rafiq, learned Special Government Pleader (Taxes), however, submits that the law made by the Parliament would have supremacy over the law made by the State Legislature, but the subordinate legislation of the Central Government will not override the provisions of the State Act in respect of the taxation of the motor vehicle. He, therefore, submits that the Central Motor Vehicle (Twentieth Amendment) Rules 2021 and 2022 would not be operative so far as the registration of the motor vehicle under the BH series and taxes are concerned.

8.1 The learned Special Government Pleader placed reliance on the following judgments:

- (i) ***B A Jayaram v. Union of India***<sup>1</sup>
- (ii) ***Sharma Transport v. Government of Andhra Pradesh***<sup>2</sup>

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<sup>1</sup> (1984) 1 SCC 168

<sup>2</sup> (2002) 2 SCC 188



(iii) *Kerala Samsthana Chethu Thozhilali Union v. State of Kerala*<sup>3</sup>

(iv) *Sanithjan v. Union of India*<sup>4</sup>

**Discussion and Analysis:**

9. Before adverting to the respective submissions of the parties, it would be appropriate to take note of the scheme of distribution of legislative powers between the Centre and the States under the Constitution.

10. Part XI of the Constitution deals with the relations between the Union and the States, including the distribution of the legislative powers. The important Articles 245, 246, 249, 250, 251 and 254 of the Constitution on the said subject are extracted hereunder:

“245. Extent of laws made by Parliament and by the Legislatures of States.—

(1) Subject to the provisions of this Constitution, Parliament may make laws for the whole or any part of the territory of India, and the Legislature of a State may make laws for the whole or any part of the

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<sup>3</sup> (2006) 4 SCC 327

<sup>4</sup> 2024 KLT OnLine 2652



State.

(2) No law made by Parliament shall be deemed to be invalid on the ground that it would have extra-territorial operation.

**246.** Subject-matter of laws made by Parliament and by the Legislatures of States.—

(1) Notwithstanding anything in clauses (2) and (3), Parliament has exclusive power to make laws with respect to any of the matters enumerated in List I in the Seventh Schedule (in this Constitution referred to as the “Union List”).

(2) Notwithstanding anything in clause (3), Parliament, and, subject to clause (1), the Legislature of any State <sup>1\*\*\*</sup> also, have power to make laws with respect to any of the matters enumerated in List III in the Seventh Schedule (in this Constitution referred to as the “Concurrent List”).

(3) Subject to clauses (1) and (2), the Legislature of any State <sup>1\*\*\*</sup> has exclusive power to make laws for such State or any part thereof with respect to any of the matters enumerated in List II in the Seventh Schedule (in this Constitution referred to as the “State List”).

(4) Parliament has power to make laws with respect to any matter for any part of the territory of India not included <sup>2</sup> [in a State] notwithstanding that such matter is a matter enumerated in the State List.

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**249.** Power of Parliament to legislate with respect to a matter in the State List in the national interest.—(1) Notwithstanding anything in the





foregoing provisions of this Chapter, if the Council of States has declared by resolution supported by not less than two-thirds of the members present and voting that it is necessary or expedient in the national interest that Parliament should make laws with respect to 2 [goods and services tax provided under article 246A or] any matter enumerated in the State List specified in the resolution, it shall be lawful for Parliament to make laws for the whole or any part of the territory of India with respect to that matter while the resolution remains in force. (2) A resolution passed under clause (1) shall remain in force for such period not exceeding one year as may be specified therein: Provided that, if and so often as a resolution approving the continuance in force of any such resolution is passed in the manner provided in clause (1), such resolution shall continue in force for a further period of one year from the date on which under this clause it would otherwise have ceased to be in force. (3) A law made by Parliament which Parliament would not but for the passing of a resolution under clause (1) have been competent to make shall, to the extent of the incompetency, cease to have effect on the expiration of a period of six months after the resolution has ceased to be in force, except as respects things done or omitted to be done before the expiration of the said period.

**250.** Power of Parliament to legislate with respect to any matter in the State List if a Proclamation of Emergency is in operation.—(1) Notwithstanding anything in this Chapter, Parliament shall, while a



Proclamation of Emergency is in operation, have power to make laws for the whole or any part of the territory of India with respect to 1 [goods and services tax provided under article 246A or] any of the matters enumerated in the State List. (2) A law made by Parliament which Parliament would not but for the issue of a Proclamation of Emergency have been competent to make shall, to the extent of the incompetency, cease to have effect on the expiration of a period of six months after the Proclamation has ceased to operate, except as respects things done or omitted to be done before the expiration of the said period.

**251.** Inconsistency between laws made by Parliament under articles 249 and 250 and laws made by the Legislatures of States.—Nothing in articles 249 and 250 shall restrict the power of the Legislature of a State to make any law which under this Constitution it has power to make, but if any provision of a law made by the Legislature of a State is repugnant to any provision of a law made by Parliament which Parliament has under either of the said articles power to make, the law made by Parliament, whether passed before or after the law made by the Legislature of the State, shall prevail, and the law made by the Legislature of the State shall to the extent of the repugnancy, but so long only as the law made by Parliament continues to have effect, be inoperative.

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**254.** Inconsistency between laws made by Parliament and laws made by the Legislatures of States.—(1) If any provision of a law made by the



Legislature of a State is repugnant to any provision of a law made by Parliament which Parliament is competent to enact, or to any provision of an existing law with respect to one of the matters enumerated in the Concurrent List, then, subject to the provisions of clause (2), the law made by Parliament, whether passed before or after the law made by the Legislature of such State, or, as the case may be, the existing law, shall prevail and the law made by the Legislature of the State shall, to the extent of the repugnancy, be void. (2) Where a law made by the Legislature of a State<sup>1\*\*\*</sup> with respect to one of the matters enumerated in the Concurrent List contains any provision repugnant to the provisions of an earlier law made by Parliament or an existing law with respect to that matter, then, the law so made by the Legislature of such State shall, if it has been reserved for the consideration of the President and has received his assent, prevail in that State: Provided that nothing in this clause shall prevent Parliament from enacting at any time any law with respect to the same matter including a law adding to, amending, varying or repealing the law so made by the Legislature of the State.”

10.1 Article 245 deals with the extent of laws made by Parliament and by the Legislatures of the States and prescribes the territorial limit of operation of laws made by the Parliament and the State Legislatures. Parliament can make laws for the whole or any part of the territory of



India and the State Legislature can make laws for the whole or any part of the State. The subject matter on which the laws can be made by Parliament and the State Legislatures are provided in three Lists of the Seventh Schedule of the Constitution of India.

10.2 Article 246 empowers the Parliament and the State Legislatures to make laws in respect of the field or the subject matter of the three Lists. Parliament has exclusive power to make laws on any matters enumerated in List I in the Seventh Schedule (Union List). The Legislature of the State has exclusive power to make laws for such State with respect to any of the matters enumerated in List II in the Seventh Schedule (State List). Whereas the Parliament and State Legislatures have concurrent powers to make laws with respect to any of the matters enumerated in List III in the Seventh Schedule. Notwithstanding the delineation of powers to make laws, the Parliament has the power to make laws in respective matters enumerated in List II and List III of the Seventh Schedule of the Constitution, as per the scheme of the



Constitution under certain exigencies.

10.3 Article 249 of the Constitution empowers the Parliament to legislate with respect to matters in the State List in the national interest if the Council of the States declares, by a resolution supported by not less than two-thirds of the members present and voting, that it is necessary or expedient in the national interest that the Parliament should make laws with respect to any matter enumerated in the State List specified in the resolution. The Parliament can make laws for the whole or any part of the territory of India with respect to that matter while the resolution remains in force. Such a law, to the extent of incompetency of Parliament, would cease to have an effect on the expiration of the period of six months after the resolution has ceased to be in force.

10.4 As per Article 250, Parliament has the power to make laws regarding any matter in the State List if a Proclamation of Emergency is in operation.

10.5 Article 251 provides the laws made by the Legislature of a



State, on the subject matters on which it has the power to make laws, to the extent of repugnancy to laws made by the Parliament under Articles 249 and 250 shall be void so long as the law made by the Parliament continues to have effect and the State law to the extent of repugnancy shall be void.

10.6 Parliament has power under Article 252 of the Constitution to make laws in respect of any of the matter(s) of List II, if the Legislatures of two or more States passed resolutions that the said subject matter(s) should be regulated in such States by a Parliament by law. Any Act so passed by the Parliament shall apply to any other State by which it is adopted afterwards by the resolution passed on that behalf by the House(s) of the Legislature of that State, as the case may be.

10.7 Article 254 provides a solution for inconsistencies between the laws made by the Parliament and the laws made by the Legislature of the States. Clause (1) of Article 254 provides that in case a provision of a law made by the Legislature of a State is repugnant to any provision



of law made by Parliament, which Parliament is competent to enact (subject matter of List I and List III) or to any provision of an existing law to one of the matters enumerated in the concurrent list subject to the provisions of clause (2) of Article 254, the law made by the Parliament whether passed before or after the law made by the Legislature of such State, the existing law shall prevail and the law made by the Legislature of that State shall, to the extent of the repugnancy, be void. However, in the case of laws made by the Parliament and the State Legislatures on any of the matters in the concurrent list, if the law so made by the Legislature of the State has been reserved for the consideration of the President and receives the assent of the President, will prevail over the law made by the Union for that State. However, after the President gives the assent, the Parliament will have the power to enact a new law on the subject including amending, varying or repealing the law made by the State Legislature of that State.

11. Thus, the Constitution recognizes the principle of federal



supremacy which is evident from the aforesaid provisions enumerated.

The laws made by the Legislature may be void not only for lack of legislative competence in respect of the subject matter but also for transgressing the Constitutional limitations. Clause (1) of Article 254 lays down a general rule that the Union law shall prevail where the State law is repugnant to it. It gives supremacy to the law made by the Parliament, which Parliament is competent to enact and in case of repugnancy, the law made by the State Legislature would be void to the extent of repugnancy. Article 254 gets attracted when the Parliament and the State Legislations overlap and conflict.

11.1 The repugnancy between the Parliament Legislation and State Legislation may arise in two ways:

(i) where the legislation, though enacted with respect to matters in their allotted spheres, overlaps and conflicts, and (ii) where the two legislations are with respect to matters in the concurrent list, and there is a conflict.





In both situations, the Parliament Legislation will prevail by virtue of the *non-obstante* clause in Article 246(1) and by reason of Article 254(1). Article 254(2) deals with the situation where the State Legislation of List III has been reserved and having obtained the President's assent, and in that situation, it will prevail subject to the proviso that the Parliament can again bring the legislation to override such State Legislation.

12. Entry 57 of List II of the Seventh Schedule on the Constitution reads as under:

“Taxes on vehicles, whether mechanically propelled or not, suitable for use on roads, including tramcars subject to the provisions of Entry 35 of List III.”

Thus, taxes on vehicles, whether mechanically propelled or not, are the exclusive domain of the State Legislature; however, they are subject to provisions of Entry 35 of List III. Entry 35 of List III reads as under:

“Mechanically propelled vehicles including the principles on which taxes on such vehicles are to be levied.”



Thus, the Union and the State Legislatures have concurrent powers to legislate on subject matters on Entry 35 of List III. The MV Act is the legislation by the Union on Entry 35 of List III.

13. The MV Act divides the subject matter(s) between the Centre and the State including the rulemaking powers on those subjects.

13.1 Section 39 of the MV Act mandates the registration of a motor vehicle and without registration in accordance with the provisions of Chapter IV, no motor vehicle is legally permitted to be driven in any public place or any other place. Section 41 provides for how the registration is to be made. Section 42 is with respect to the registration of motor vehicles of diplomatic officers. Section 43 provides temporary registration. Section 44 mandates the production of vehicles at the time of registration and Section 45 empowers the registering authority to refuse registration or renewal of the certificate of registration under the conditions mentioned therein.

13.2 Section 47 concerns the assignment of a new registration



mark on removal to another State. Under sub-section (1) of Section 47, when a motor vehicle is registered in one State and kept in another State for more than twelve months, it must be registered with the other State within whose jurisdiction the vehicle is kept for more than twelve months. The entire subject matter of registration in Chapter IV of the MV Act is within the exclusive powers and domain of the Central Government, which is evident from the provisions of Sections 39 to 65 of the MV Act. Section 64 provides for the rulemaking power of the Central Government on all aspects of the registration of the motor vehicle. The rulemaking power of the State Government under Section 65 in Chapter IV of the MV Act is for the purpose of carrying into effect the provisions of the Chapter other than the matters specified in Section 64. Thus, it is evident that the Central Motor Vehicle (Twentieth Amendment) Rules 2021 and 2022 have been framed by the Central Government in the exercise of its power under Section 64 of the MV Act.

14. The question that arises for consideration is whether, by



Rules purportedly framed in the exercise of the powers conferred under Section 64 of the MV Act, the Central Government can prescribe the rate of tax to be charged by the State on motor vehicles.

15. List III does not provide an entry for taxation. No Legislation providing for taxation can be enacted under List III, either by the Union or by the State Legislatures. However, Entry 35 of List III prescribes the subject matter of “*principles on which taxes on mechanically propelled vehicles are to be levied*”. Thus, the Central Government has the power to lay down the principles for taxation on mechanically propelled vehicles by the State. The Central Government may lay down the principles by enacting a law or by subordinate legislation. However, the taxes on motor vehicles are the exclusive domain of the States under Article 246, read with Entry 57 of List II of the Seventh Schedule. The tax includes the rate of tax. Therefore, the Central Government would not have the power to prescribe for rate of tax on motor vehicles. However, it can lay down the principles on which the motor vehicles are to be taxed.



16. In view of the aforesaid sub-rule (2) of Rule 51B of the Central Motor Vehicle Rules prescribing the rate of tax in respect of BH series non-transport vehicles is constitutionally unenforceable as it is beyond the legislative competence of the Centre. The States are free to levy tax at the rate prescribed under their respective Legislation. Therefore, the States are not bound to implement the rate of tax as prescribed in sub-rule (2) of Rule 51B of the Central Motor Vehicle (Twentieth Amendment) Rules 2021 for vehicles registered under the BH series. It may be, however, noted that sub-rule (1) and sub-rule (3) only provide the principles for motor vehicle tax. Therefore, sub-rule (3) does not transgress the legislative competence of the Centre in providing the principle for charging the motor vehicle tax on vehicles seeking BH series registration.

**Conclusion:**

17. As discussed above, this Court is of the considered view that the petitioners are eligible for BH series registration. However, taxes are



to be charged on their motor vehicles as per the provisions of the Kerala Motor Vehicle Taxation Act 1976 on the principles as prescribed under sub-rules (1) and (3) of Rule 51B of the Central Motor Vehicle (Twentieth Amendment) Rules 2021.

17.1 The transport authorities are directed to register the petitioners' vehicles under the BH series and charge taxes as per the provisions of the Kerala Motor Vehicle Taxation Act 1976.

17.2 Any shortfall of the tax paid by the petitioners in pursuance of the interim orders is to be made good by the petitioners.

**Result:**

The writ petitions stand allowed with the above directions.

All Interlocutory Applications regarding interim matters stand closed.

**sd/-**

**D K SINGH**

**JUDGE**

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024





APPENDIX OF WP(C) 421/2024

PETITIONER EXHIBITS

- Exhibit P1 TRUE COPY OF THE ID CARD OF THE PETITIONER ISSUED BY THE AIRPORTS AUTHORITY OF INDIA
- Exhibit P2 TRUE COPY OF THE PRO-FORMA INVOICE DATED 27.12.2023
- Exhibit P3 TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER TO RESPONDENTS 2 TO 4 DATED 30.12.2023.
- Exhibit P4 TRUE COPY OF THE NOTIFICATION NO. G.S.R. 594(E) DATED 26.08.2021
- Exhibit P5 TRUE COPY OF THE COMMUNICATION LETTER ISSUED BY THE 1ST RESPONDENT TO THE 3RD RESPONDENT DATED 02.12.2021
- Exhibit P6 TRUE COPY OF THE NOTIFICATION G.S.R. 879(E) ISSUED BY THE 1ST RESPONDENT DATED 14.12.2022
- Exhibit P7 TRUE COPY OF THE ORDER OF HON'BLE HIGH COURT OF KERALA IN WPC NO. 5010 OF 2022 DATED 16.02.2022
- Exhibit P8 TRUE COPY OF THE ORDER DATED 29.03.2022 BY THE HON'BLE KERALA HIGH COURT IN WPC NO. 5010 OF 2022
- Exhibit P9 TRUE COPY OF THE ORDER DATED 24.05.2022 BY THE HON'BLE KERALA HIGH COURT IN WPC NO. 15705 OF 2022
- Exhibit P10 TRUE COPY OF THE ORDER DATED 30.06.2022 BY THE HON'BLE KERALA HIGH COURT IN WPC NO. 15698 OF 2022

RESPONDENT EXHIBITS

- Exhibit-R1(a) The true copy of the relevant pages of the gazette publication dated 26.08.2021.
- Exhibit-R1(b) The true copy of the amendment dated 14.12.2022.
- Exhibit-R1(c) The true copy of the advisory issued by the MoRTH to all the States/UT's dated 02.12.2021.



WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



Exhibit-R1(d)

The true copy of the advisory issued by the MoRTH to all the States/UT's dated 18.03.2024.

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



APPENDIX OF WP(C) 5010/2022

PETITIONER EXHIBITS

- |          |  |
|----------|--|
| Exhibit1 | TRUE COPY OF GOVERNMENT IDENTITY CARD ISSUED BY THE CISF.  |
| Exhibit2 | TRUE COPY OF GAZETTE NOTIFICATION ISSUED BY THE MINISTRY OF ROAD TRANSPORT AND HIGHWAYS, GOVT. OF INDIA VIDE G.S.R 594 (E) DATED 26 AUGUST 2021. |
| Exhibit3 | TRUE COPY OF BOOKING RECEIPT DATED 15.11.2021 FOR NON TRANSPORT VEHICLE (CAR).   |
| Exhibit4 | TRUE COPY OF RELEVANT PORTION OF KERALA MOTOR VEHICLES TAXATION ACT, 1976.   |
| Exhibit5 | TRUE COPY OF REPRESENTATION DATED 27.01.2022 SUBMITTED BY THE PETITIONER.  |

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



APPENDIX OF WP(C) 12832/2022

PETITIONER EXHIBITS

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| Exhibit P1 | TRUE COPY OF THE COMMUNICATION DATED 11.10.2021.   |
| Exhibit P2 | TRUE COPY OF THE COMMUNICATION DATED 31.3.2022.  |
| Exhibit P3 | TRUE COPY OF THE NOTIFICATION ISSUED BY THE 1ST RESPONDENT IN GAZETTE OF INDIA DATED 27.8.2021.                  |
| Exhibit P4 | TRUE EXTRACT OF THE MAIL COMMUNICATION BY THE DTC, CENTRAL ZONE IN A SIMILAR SITUATION.                          |
| Exhibit P5 | TRUE COPY OF THE REQUEST MADE BY THE PETITIONER  |
| Exhibit P6 | TRUE COPY OF THE LETTER ISSUED BY THE 1ST RESPONDENT TO THE 3RD RESPONDENT DATED 2.12.2021 IN SIMILAR SITUATION. |

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



APPENDIX OF WP(C) 15698/2022

PETITIONER EXHIBITS

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| Exhibit P1 | A TRUE COPY OF THE ID CARD OF THE PETITIONER ISSUED BY CANARA BANK.                                 |
| Exhibit P2 | A TRUE COPY OF THE CENTRAL MOTOR VEHICLES (TWENTIETH AMENDMENT RULES), 2021 NOTIFIED ON 26.08.2021. |
| Exhibit P3 | A TRUE COPY OF THE BOOKING INVOICE DT. 29.04.2022 &#8364; ISSUED BY VPK MOTORS (P) LTD.             |
| Exhibit P4 | A TRUE COPY OF THE ORDER DT. 29.03.2022 IN WP(C) N 5010/22 ON THE FILE OF THIS HON'BLE COURT.       |

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



APPENDIX OF WP(C) 15705/2022

PETITIONER EXHIBITS

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| Exhibit P1 | A TRUE COPY OF THE ID CARD OF THE PETITIONER ISSUED BY CANARA BANK.   |
| Exhibit P2 | A TRUE COPY OF THE CENTRAL MOTOR VEHICLES (TWENTIETH AMENDMENT RULES), 2021 NOTIFIED ON 26.08.2021.                                     |
| Exhibit P3 | A TRUE COPY OF THE TAX INVOICE DT. 26.04.2022 ISSUED BY DKH MOTORS LLP.   |
| Exhibit P4 | A TRUE COPY OF THE CERTIFICATE OF INSURANCE CUM POLICY SCHEDULE DT. 05.05.2022 ISSUED TO THE PETITIONER BY NEW INDIA ASSURANCE CO. LTD. |
| Exhibit P5 | A TRUE COPY OF THE ORDER DT. 29.03.2022 IN WP(C) NO. 5050/22 ON THE FILE OF THIS HON'BLE COURT.   |



APPENDIX OF WP(C) 15891/2022

PETITIONER EXHIBITS

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| Exhibit P1 | THE TRUE COPY OF THE IDENTITY CARD ISSUED TO THE PETITIONER BY HDFC LIFE INSURANCE CO. LTD.                           |
| Exhibit P2 | THE TRUE COPY OF THE GAZETTE NOTIFICATION NO. G.S.R 594 (E) DATED 26.08.2021.   |
| Exhibit P3 | THE TRUE COPY OF THE CAR BOOKING PROFORMA INVOICE ISSUED BY INTREPID WORKS PVT. LTD. KUMABAZHA, PATHANAMTHITTA.       |
| Exhibit P4 | THE RELEVANT PORTION OF KERALA MOTOR VEHICLES TAXATION ACT 1976.  |
| Exhibit P5 | A TRUE COPY OF THE REPRESENTATION DATED 09.05.2022 ADDRESSED TO THE 1ST RESPONDENT.                                   |
| Exhibit P6 | THE TRUE COPY OF THE INTERIM ORDER DATED 29.03.2022 IN W.P.C NO. 2564/2022 AND CONNECTED CASES OF THIS HON'BLE COURT. |



APPENDIX OF WP(C) 17965/2022

PETITIONER EXHIBITS

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|-------------|---|
| Exhibit P1  | THE TRUE COPY OF THE GST REGISTRATION CERTIFICATED PERTAINING TO PETITIONER'S OFFICE IN KERALA  |
| Exhibit P2  | THE TRUE COPY OF THE GST REGISTRATION CERTIFICATE PERTAINING TO THE PETITIONER'S OFFICE IN KARNATAKA  |
| Exhibit P3  | THE TRUE COPY OF THE GST REGISTRATION CERTIFICATE PERTAINING TO THE PETITIONER'S OFFICE IN GUJARAT  |
| Exhibit P4  | THE TRUE COPY OF THE GST REGISTRATION CERTIFICATE PERTAINING TO THE PETITIONER'S OFFICE IN MAHARASHTRA  |
| Exhibit P5  | THE TRUE COPY OF THE COMMUNICATION SENT BY MUTHOOT MOTORS INTIMATING TO THE PETITIONER ABOUT THE DELIVERY OF THE VEHICLE DATED 26.05.2022                                     |
| Exhibit P6  | THE TRUE COPY OF THE NOTIFICATION ISSUED BY THE 1ST RESPONDENT IN THE GAZETTE OF INDIA, AMENDING RULE 47, 48, 50, 51 AND 4 OF THE CENTRAL MOTOR VEHICLE RULES DATED 27.8.2021 |
| Exhibit P7  | THE TRUE COPY OF THE INTERIM ORDER OF THIS HONOURABLE COURT IN WP[C] NO.5010/2022 DATED 29.03.2022  |
| Exhibit P8  | THE TRUE COPY OF THE INVOICE FOR THE VEHICLE PURCHASED BY THE PETITIONER DATED 26.05.2022 FROM MUTHOOT MOTORS (COCHIN)  |
| Exhibit P9  | TRUE COPY OF THE CERTIFICATE DATED 14/06/2022 TO THAT EFFECT ISSUED BY NOVELTY CLOTHING PVT. LTD.   |
| Exhibit P10 | TRUE COPY OF THE DIRECTORS REMUNERATION ACCOUNT PAID TO ME FROM 08/04/218 TO 04/06/2022   |



APPENDIX OF WP(C) 20644/2022

PETITIONER EXHIBITS

- Exhibit P1 A TRUE COPY OF THE INTERIM ORDER IN WP (C) NO. 2564 OF 2022 DATED 29.3.2022.
- Exhibit P2 A TRUE COPY OF THE ORDER DATED 4.6.2022 OF THIS 5TH RESPONDENT.
- Exhibit P3 TRUE COPY OF THE JUDGMENT IN C.C.C NO 811/2022 DATED 14.6.2022.
- Exhibit P4 A TRUE COPY OF THE NOTIFICATION ISSUED BY THE 1ST RESPONDENT IN THE GAZETTE OF INDIA, AMENDING RULE 47,48,50,51 AND 54 OF THE CENTRAL MOTOR VEHICLES RULES DATED 26.8.2021.
- Exhibit P5 A TRUE COPY OF THE LETTER ISSUED BY THE 1ST RESPONDENT TO THE 5TH RESPONDENT DATED 2.12.2021.
- Exhibit P6 A TRUE COPY OF THE REPRESENTATION FILED BEFORE THE RESPONDENTS DATED 20.6.2022.
- Exhibit P7 TRUE COPY OF THE PERFORMA INVOICE TAKEN IN THE NAME OF THE PETITIONER DATED 30.5.2022.
- Exhibit P8 TRUE COPY OF THE EXTRACT DOWNLOADED FROM THE OFFICIAL WEBSITE OF GOVERNMENT OF INDIA REGARDING THE SUBMISSION MADE BY THE UNION MINISTER FOR ROAD TRANSPORT AND HIGHWAYS ON 21-7-2022 IN THE LOK SABHA.

RESPONDENT EXHIBITS

- Exhibit R2(a) A true copy of the advisory issued by the Ministry to States dated 02.12.2021
- Exhibit R2(b) A true copy of the minutes of the meeting of the Group of Ministers (GOM) held on 19.04.2018



WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



APPENDIX OF WP(C) 24215/2021

PETITIONER EXHIBITS

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| Exhibit P1 | TRUE COPY OF THE INVOICE DATED 12-10-2021, ISSUED BY THE CAR DEALER  |
| Exhibit P2 | TRUE COPY OF THE INSURANCE POLICY CERTIFICATE NO. 100400312IP1057886189 DATED 14-10-2021   |
| Exhibit P3 | TRUE COPY OF THE CENTRAL MOTOR VEHICLES (TWENTIETH AMENDMENT) RULES 2021 IN NOTIFICATION NO. GSR 594(E) DT 26-08-2021 ISSUED BY THE 4TH RESPONDENT |
| Exhibit P4 | TRUE COPY OF THE REPRESENTATION DATED 13-10-2021 BY THE PETITIONER.  |

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



APPENDIX OF WP(C) 32249/2022

PETITIONER EXHIBITS

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| Exhibit P1 | A TRUE COPY OF THE ID CARD OF THE PETITIONER ISSUED BY CANARA BANK.  |
| Exhibit P2 | A TRUE COPY OF THE CENTRAL MOTOR VEHICLES (TWENTIETH AMENDMENT RULES), 2021 NOTIFIED ON 26.08.2021.                      |
| Exhibit P3 | A TRUE COPY OF THE PRESS RELEASE ISSUED BY THE MINISTRY OF TRANSPORT AND HIGHWAYS IN ITS OFFICIAL WEBSITE ON 28.08.2021. |
| Exhibit P4 | A TRUE COPY OF THE INTERIM ORDER DT. 30.06.2022 IN WP(C) NO. 15698/2022 ON THE FILE OF THE HON'BLE HIGH COURT OF KERALA. |

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



APPENDIX OF WP(C) 32375/2022

PETITIONER EXHIBITS

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| Exhibit P1 | A TRUE COPY OF THE ID CARD OF THE PETITIONER ISSUED BY CANARA BANK.  |
| Exhibit P2 | A TRUE COPY OF THE CENTRAL MOTOR VEHICLES (TWENTIETH AMENDMENT RULES), 2021 NOTIFIED ON 26.08.2021.                      |
| Exhibit P3 | A TRUE COPY OF THE PRESS RELEASE ISSUED BY THE MINISTRY OF TRANSPORT AND HIGHWAYS IN ITS OFFICIAL WEBSITE ON 28.08.2021. |
| Exhibit P4 | A TRUE COPY OF THE INTERIM ORDER DT. 24.05.2022 IN WP(C) NO. 15705/2022 ON THE FILE OF THE HON'BLE HIGH COURT OF .KERALA |

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



APPENDIX OF WP(C) 34988/2022

PETITIONER EXHIBITS

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| Exhibit P1 | TRUE COPY OF THE IDENTITY CARD OF THE PETITIONER ISSUED BY THE GOVERNMENT OF INDIA.              |
| Exhibit P2 | TRUE COPY OF THE RECEIPT DATED 28.09.2022 ISSUED BY INDUS MOTOR CO. PVT. LTD TO THE PETITIONER.  |
| Exhibit P3 | TRUE COPY OF THE GAZETTE OF INDIA NOTIFICATION NO.GSR.594(E) DATED 26-08-2021.                   |
| Exhibit P4 | TRUE COPY OF THE REQUEST DATED 24-10-2022 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT. |
| Exhibit P5 | TRUE COPY OF THE INTERIM ORDER DATED 29-03-2022 IN W.P(C) NO.5010 OF 2022 OF THIS HON'BLE COURT. |

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



APPENDIX OF WP(C) 35048/2022

PETITIONER EXHIBITS

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| Exhibit P1 | TRUE COPY OF THE IDENTITY CARD OF THE PETITIONER ISSUED BY THE GOVERNMENT OF INDIA.                 |
| Exhibit P2 | TRUE COPY OF THE RECEIPT DATED 30-09-2022 ISSUED BY V.P.K. MOTORS PVT. LTD. TO THE PETITIONER.      |
| Exhibit P3 | TRUE COPY OF THE GAZETTE OF INDIA NOTIFICATION NO. GSR.594(E) DATED 26-08-2021.                     |
| Exhibit P4 | TRUE COPY OF THE REQUEST DATED 25-10-2022 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.    |
| Exhibit P5 | TRUE COPY OF THE INTERIM ORDER DATED 29-03-2022 IN W.P(C) NO.5010 OF 2022 OF THIS HONOURABLE COURT. |

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



APPENDIX OF WP(C) 3187/2024

PETITIONER EXHIBITS

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|------------|---|
| Exhibit P1 | TRUE COPY OF THE IDENTITY CARD ISSUED TO THE PETITIONER BY THE NIA                      |
| Exhibit P2 | TRUE COPY OF THE GAZETTE NOTIFICATION NO. GSR 594(E) DATED 26-08-2021                   |
| Exhibit P3 | TRUE COPY OF THE PROFORMA INVOICE OF THE CAR BOOKING BY THE PETITIONER DATED 19-01-2024 |
| Exhibit P4 | TRUE COPY OF THE RELEVANT PORTION OF KERALA MOTOR VEHICLES TAXATION ACT 1976            |
| Exhibit P5 | TRUE COPY OF THE INTERIM ORDER IN WP(C) NO. 5010 OF 2022 DATED 29-03-2022               |



APPENDIX OF WP(C) 35879/2022

PETITIONER EXHIBITS

- Exhibit P1 TRUE COPY OF TRANSFER ORDER NO. RO:CMR:HRM:58/853 DATED 09.06.2022 ISSUED BY BANK OF BARODA TO PETITIONER
- Exhibit P2 TRUE COPY OF POSTING LETTER NO. RO:THRI:HRM:02/438 DATED 11.07.2022 ISSUED TO PETITIONER BY BANK OF BARODA
- Exhibit P3 TRUE COPY OF THE NOTIFICATION ISSUED BY THE 1ST RESPONDENT IN THE GAZETTE OF INDIA, AMENDING RULES 47,48,50,51 AND 54 OF THE CENTRAL MOTOR VEHICLES RULES DATED 26.8.2021
- Exhibit P4 TRUE COPY OF THE LETTER ISSUED BY THE 1ST RESPONDENT TO THE 5TH RESPONDENT DATED 02.12.2021
- Exhibit P5 TRUE COPY OF INVOICE NO. INV23E000347 DATED 30.09.2022 ISSUED TO PETITIONER BY M/S ERAM MOTORS PVT LTD
- Exhibit P6 TRUE COPY OF EMAIL COMMUNICATION BETWEEN PETITIONER AND THE DEALER DATED 29.10.2022
- Exhibit P7 TRUE COPY OF EMAIL DATED 01.11.2022 ISSUED BY DEALER ERAM MOTORS TO THE PETITIONER
- Exhibit P8 TRUE COPY OF THE ORDER DATED 29.03.2022 IN W.P (C) NO. 2564/2022 PASSED BY THIS HON'BLE COURT

RESPONDENT EXHIBITS

- Exhibit-R1(a) True copy of the relevant pages of the gazette publication dated 26.08.2021.
- Exhibit-R1(b) True copy of the advisory issued by the MoRTH to all the States/UT's dated 02.12.2021.
- Exhibit-R1(c) True copy of the amendment dated 14.12.2022 by MoRTH in CMV Rules governing BH Series registration.
- Exhibit-R1(d) True copy of the advisory issued by the MoRTH to all the States/UT's

WP(C) Nos.7972/2024, 421/2024, 5010/2022, 12832/2022, 15698/2022, 15705/2022, 15891/2022, 17965/2022, 20644/2022, 24215/2021, 32249/2022, 32375/2022, 34988/2022, 35048/2022, 3187/2024, 35879/2022, 16833/2024



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2025:KER:932

dated 02.09.2024.

Exhibit-R1(e)

True copy of Judgment dated 12.04.2024 by the Hon'ble High Court of Bombay.





APPENDIX OF WP(C) 16833/2024

PETITIONER EXHIBITS

- Exhibit P1 A COPY OF THE ORDER DATED 14.9.2020
- Exhibit P2 A TRUE COPY OF PROFORMA INVOICE DATED 23.4.2024 SHOWING THE BOOKING OF A NEW VEHICLE BY THE PETITIONER
- Exhibit P2(a) THE COPY OF THE COMMUNICATION DATED '&#8216;NIL' ISSUED TO THE PETITIONER BY THE DEALER- NEXA, SARATHY CARS PVT. LTD, KOLLAM
- Exhibit P3 A TRUE COPY OF GAZETTE NOTIFICATION G.S.R. 594(E) DATED 26.8.2021
- Exhibit P4 A TRUE COPY OF THE GAZETTE NOTIFICATION NUMBER G.S.R. 879(E) DATED 14.12.2022
- Exhibit P5 A TRUE COPY OF THE PRESS RELEASE ISSUED BY THE MINISTRY OF ROAD TRANSPORT AND HIGHWAYS DATED 16.12.2022 REGARDING THE ISSUANCE OF NOTIFICATION WITH RESPECT TO BH SERIES REGISTRATION
- Exhibit P6 A TRUE COPY OF THE REPRESENTATION DATED 23.4.2024 SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT
- Exhibit P7 THE COPY OF THE INTERIM ORDER DATED 6.4.2022 IN W.P.(C) 12832/2022 BEFORE THIS HONOURABLE COURT
- Exhibit P8 THE COPY OF THE INTERIM ORDER DATED 8.4.2024 IN W.P.(C) 7972/2024 BEFORE THIS HONOURABLE COURT
- Exhibit P9 A TRUE COPY OF TEMPORARY CERTIFICATE OF REGISTRATION DATED 15.05.2024 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER



APPENDIX OF WP(C) 7972/2024

PETITIONER EXHIBITS

- Exhibit P1 A TRUE COPY OF THE AMENDMENT NOTIFICATION NO. GSR 594 (E). DATED 26.08.2021 PUBLISHED BY THE 1ST RESPONDENT AS THE CENTRAL MOTOR VEHICLE (TWENTIETH AMENDMENT) RULES, 2021
- Exhibit P2 A TRUE COPY OF THE PRESS RELEASE ISSUED BY THE 1ST RESPONDENT DATED 28.08.2021
- Exhibit P3 A TRUE COPY OF THE AMENDMENT NOTIFICATION NO. GSR 879(E) DATED 14.12.2022 ISSUED BY THE 1ST RESPONDENT NOTIFYING THE CENTRAL MOTOR VEHICLES (23RD AMENDMENT) RULES, 2022
- Exhibit P4 A TRUE COPY OF THE PRESS RELEASE ISSUED BY THE 1ST RESPONDENT DATED 16.12.2022
- Exhibit P5 A TRUE COPY OF INVOICE DATED 02.02.2024 ISSUED BY THE DEALER TO THE PETITIONER FOR THE PURCHASE OF THE CAR
- Exhibit P6 A TRUE COPY OF THE LETTER DATED 12.02.2024 PREFERRED BY THE PETITIONER ALONG WITH THE DULY FILLED FORM 27A APPLICATION AND WORKING CERTIFICATE ISSUED BY THE EMPLOYER DATED 08.02.2024 BEFORE THE 5TH RESPONDENT – REGISTERING AUTHORITY
- Exhibit P7 TRUE COPY OF THE INTERIM ORDER DATED 29.03.2022 IN WP(C) NO. 5010 OF 2022 & CONNECTED CASES PASSED BY THE HON'BLE HIGH COURT
- Exhibit P8 TRUE COPY OF JUDGMENT DATED 16.12.2022 IN WRIT PETITION NO.683 OF 2022 (MV) AND CONNECTED CASE PASSED BY THE HON'BLE HIGH COURT OF KARNATAKA
- Exhibit P9 A TRUE COPY OF THE LETTER DATED 14.05.2024 ISSUED BY THE OFFICE OF THE 3RD RESPONDENT TO THE PETITIONER
- Exhibit P10 A TRUE COPY OF THE PROCEEDINGS-ORDER NO. R1/365/2024 DATED 31.05.2024 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER

