IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE SIXTH DAY OF JULY
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE MRS JUSTICE SUREPALLI NANDA

WRIT PETITION NO: 18824 OF 2026

Between:

Vishwa Samudra Engineering Private Limited, A Company incorporated under the provisions of the Companies Act,having its registered office at 8th and 9th Floors, Vamsiram Jyothi Velencia, Road No, 2, Andhra Pradesh Real Estate, Green Valley, Banjara Hills, Hyderabad, Telangana 500034, represented by its Authorized Signatory, Sanjay Nandapurkar

...PETITIONER

AND

1. The State of Telangana, Rep. By its Principal Secretary, Transport, Roads and Buildings Department, Secretariat, Hyderabad
2. The Transport Commissioner, Transport Department, Government of Telangana, Hyderabad.
3. The Regional Transport Officer, Ibrahimpatnam, Ranga Reddy District
4. The Assistant Motor Vehicle Inspector, O/o. Deputy Transport Commissioner, Ranga Reddy District,

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased topleased to issue an appropriate Writ, Order or Direction, more particularly one in the nature of Writ of Mandamus, declaring the action of the respondents, particularly Respondent Nos. 3 and 4, in seizing and continuing to detain the petitioners specialized road rehabilitation equipment, namely WIRT GEN Cold Recycler Model WR-240 bearing Engine Serial No. 79937981 and Machine Serial No 07WR.0208, pursuant to Vehicle Check Report No. 350741 dated 29.05.2026, and in insisting upon registration and payment of life tax despite the clarification contained in MoRTH Circular No. RT-

11036/79/2016-MVL dated 13.07.2020, as illegal, arbitrary, without jurisdiction, contrary to the provisions of the Motor Vehicles Act, 1988, violative of Articles 14, 19(1)(g) and 300-A of the Constitution of India, and consequently direct the respondents to forthwith release the petitioner's said Cold Recycler machine without insisting upon registration, payment of life tax or any other motor vehicle tax, and not to interfere with its lawful use for execution of road rehabilitation works, and pass

I.A. NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the Respondent Nos, 3 and 4 to forthwith release the petitioner's specialized road rehabilitation equipment, namely WIRTGEN Cold Recycler Model WR-240 bearing Machine Serial No. 07WR.0208 and Engine Serial No. 79937981, seized pursuant to Vehicle Check Report No, 350741 dated 29.05.2026, without insisting upon registration or payment of life tax, in terms of MoRTH Circular No. RT-11036/79/2016-MVL dated 13.07.2020, pending disposal of the above Writ Petition, and pass

Counsel for the Petitioner(s): Sri. Ravi G

Counsel for the Respondents: Gp For Transport

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

HON'BLE MRS. JUSTICE SUREPALLI NANDA

WRIT PETITION No.18824 of 2026

DATE: 06.07.2026

Between:

Sri Vishwa Samudra Engineering Private Limited

...Petitioner

And

The State of Telangana and Others

...Respondents

ORDER

Heard Sri G.Ravi, learned counsel appearing on behalf of the petitioner and learned Assistant Government Pleader for Forests appearing on behalf of the respondents.

2. The petitioner approached the Court seeking prayer as under:

> "...to issue an appropriate Writ Order or Direction more particularly one in the nature of Writ of Mandamus declaring the action of the respondents particularly Respondent Nos. 3 and 4 in seizing and continuing to detain the petitioners

specialized road rehabilitation equipment namely WIRTGEN Cold Recycler Model WR-240 bearing Engine Serial No. 79937981 and Machine Serial No. 07WR.0208 pursuant to Vehicle Check Report No 350741, dated 29.05.2026 and in insisting upon registration and payment of life tax despite the clarification contained in MoRTH Circular No. RT11036/79/2016-MVL, dated 13.07.2020 as illegal, arbitrary, without jurisdiction contrary to the provisions of the Motor Vehicles Act 1988 violative of Articles 14, 19(1)(g) and 300-A of the Constitution of India and consequently direct the respondents to forthwith release the petitioners said Cold Recycler machine without insisting upon registration payment of life tax or any other motor vehicle tax and not to interfere with its lawful use for execution of road rehabilitation works and pass...."

3. <u>The case of the petitioner in brief as per the averments made in the affidavit filed by the petitioner in support of the present Writ Petition is as under:-</u>

The petitioner is a reputed infrastructure company engaged in execution of Government road projects. The petitioner had purchased a WIRTGEN Cold Recycler Model WR-240 (Machine Serial No. 07WR.0208; Engine Serial No. 79937981) from WIRTGEN India Private Limited for exclusive use in road rehabilitation and soil stabilization works. While executing an HRDCL road rehabilitation project near Tukkuguda, Ranga Reddy District, the machinery was intercepted on 29.05.2026 by the officials of the 4th respondent, who issued Vehicle Check Report No. 350741 alleging non-payment of life tax and absence of a valid driving licence, and seized the equipment. Thereafter, the petitioner had submitted representations relying upon MoRTH Circular No. RT-11036/79/2016-MVL dated 13.07.2020, which clarifies that Cold Recyclers are not "motor vehicles" requiring registration or life tax. On 03.06.2026, the 3rd respondent acknowledged the representation and directed verification of the machinery's eligibility under the said Circular. Thereafter, the petitioner submitted a further representation by email dated 08.06.2026 to the 2nd respondent seeking withdrawal of the Vehicle Stop Notice and release of the machinery. Despite the binding Central Government clarification and pending verification, the respondents continued to detain the equipment, disrupting the ongoing public infrastructure project, causing substantial financial loss. Hence, the petitioner had approached this court by filing the present Writ Petition.

4. PERUSED THE RECORD:-

The inspection report vide Lr.No.Nill/RRD/2026, dated 03.06.2026 issued by the respondent No.3 is extracted hereunder:-

In the reference 1st cited B.Swathi AMVI RR Dist has checked and seized the vehicle bearing chassis number 79937981 for the irregularities noticed in the VCR.

In the reference 2nd cited the registered owner of the vehicle has approached this office with a request to release the vehicle with reference to MoRTH notification No.RT-11036/79/2016-MVL, dated 13.07.2020 without collection of life tax by treating the vehicle as construction equipment machine which is not required registration and not comes under Motor Vehicle Act.

The copy of the notification is enclosed herewith.

Therefore B. Swathi AMVI RR Dist is requested to inspect the vehicle once again and submit a detailed report with regard to class of vehicle for taking further necessary action.

Further it is also requested to verify whether the above said vehicle fit under the notification issued by the MoRTH.

DISCUSSION AND CONCLUSION:-

DISCUSSION:-

5. **Learned counsel appearing on behalf of the petitioner, mainly puts-forth the following submissions:-**

i) The petitioner is a reputed infrastructure company engaged in the execution of major road and infrastructure projects across India and is presently undertaking various roads rehabilitation and development works in the State of Telangana pursuant to Government contracts.

ii) For the execution of such specialized works, the petitioner utilized a WIRTGEN Cold Recycler Model WR-240, bearing machine Serial No.07WR.0208 and Engine Serial No.79937981, which is a special purpose road rehabilitation and construction equipment designed exclusively for cold recycling and soil stabilization operations.

iii) The said equipment was lawfully purchased by the petitioner under a valid Tax Invoice issued by WIRTGEN India Private Limited. It is specialized construction equipment used at project sites and shifted from one location to another only for the purpose of execution of road works.

iv) While the said machinery was engaged in the execution of road rehabilitation works near Tukkuguda in Ranga Reddy District, the officials of the 4th respondent intercepted and checked the machinery on 29.05.2026 and issued Vehicle Check Report No.350741 alleging that the machinery was operating in the State of Telangana without payment of life tax and that the driver was not possessing a valid driving licence.

v) vide Lr.Nil/RRD/2026, dated 30.06.2026, the 3rd respondent directed for verification of the machinery's eligibility acting upon the representation of the petitioner.

vi) Thereafter, the petitioner had submitted a further representation through e-mail to the 2nd respondent, dated 08.06.2026 enclosing all the relevant documents, including the Circular No.RT-11036/79/2016-MVL, dated 13.07.2020 issued by the Ministry of Road Transport and Highways, Government of India, New Delhi, seeking withdrawal of the vehicle stop notice and the release of the machinery.

vii) The said Circular dated 13.07.2020 clearly clarifies about the subject equipment and further as per Clause (3) of the said Circular , Cold Recyclers and soil Stabilizers are not covered under the definition of a Motor Vehicle under the Motor Vehicle Act, 1988 and further clause (5) of the said Circular clearly states that registration should not be sought for road building and rehabilitation equipment, including wheeled Cold Recycle machines

viii) Seizing of the subject equipment is illegal and contrary to the MoRTH Circular No.RT-11036/79/2016-MVL, dated 13.07.2020 and therefore, the petitioner sought immediate release of the subject equipment which does not fall under the purview of the Motor Vehicles Act, 1988.

ix) The representation of the petitioner, dated 15.06.2026 addressed to the 2nd respondent though acknowledged on 16.06.2026, did not lead to any progress for conduct of any enquiry for release of the subject machinery to the petitioner herein. The said action of the respondent is illegal and arbitrary.

Based on the aforesaid submissions, learned counsel appearing on behalf of the petitioner contends that the petitioner is entitled for the relief as prayed for by the petitioner in the present writ petition.

6. Learned Assistant Government Pleader for Transport appearing on behalf of the respondents

<u>places reliance on the material documents filed by the petitioner in support of the present writ petition, in particular vide proceedings, Lr.No.Nill/RRD/2026, dated 03.06.2026 issued by the 3rd respondent and mainly puts-forth the following submissions:-</u>

i) A detailed inspection report had been called for in the subject issue by requesting one Officer B.Swathi, AMVI, Ranga Reddy District to inspect the subject vehicle once again and submit a detailed report with regard to class of vehicle and verify whether the said vehicle fits under the notification issued by the MoRTH.

ii) Though the said proceedings, dated 03.06.2026 was issued by the respondent No.3, no action had been initiated as on date and the subject equipment had not been inspected so far is the specific grievance of the petitioner.

<u>Based on the aforesaid submissions, learned Assistant Government Pleader for Transport appearing on behalf of the respondents contends that appropriate orders may be passed for conduct of inspection of the subject vehicle.</u>

7. <u>Clause Nos.4 & 5 of the Circular Vide No.RT-11036/79/2016-MVL, dated 13.07.2020 issued by the Ministry of Road Transport and Highways, Transport Bhawan, 1 Parliament Street, New Delhi are extracted hereunder</u>:-

3. The issue had been discussed in the 56th meeting of the CMVR-TSC wherein it was opined that cold milling machine, cold recycler and soil stabilizers are not covered under the definition of the Motor Vehicles Act, 1988 and that the type approval of the machine is also not made.

5. It is requested not to seek the registration of Road Building and Rehabilitation equipment (wheeled cold milling machine, wheeled soil stabilizers machine, wheeled cold recycler equipment machine etc.) as these special purpose construction equipment and HEMM such as Dumpers, Payloaders, Shovels, Drill Master, Bulldozers, Motor Grader and Rock breakers as special purpose mining equipment and further that they are transported from one location to another through carriage on another vehicles, and do not ply on road themselves.

8. A bare perusal of the above referred Clauses of the Circular No.RT-11036/79/2016-MVL, dated 13.07.2020 issued by the Ministry of Road Transport and Highways, Government of India, New Delhi, clearly clarifies about the subject equipment and further as per Clause (3) of the said Circular , Cold Recyclers and soil Stabilizers are not covered under the definition of a Motor Vehicle

under the Motor Vehicle Acts, 1988 and further clause (5) of the said Circular clearly states that registration should not be sought for the said road building and rehabilitation equipment, including wheeled Cold Recycle machines.

9. <u>In the judgment of the Apex Court reported in 2026 LawSuit(SC)81, dated 08.01.2026 in Ultratech Cement Ltd. Vs. State of Gujarat & Ors. and in particular para Nos.17, 18 & 55 are extracted hereunder</u>:-

17. The primary submission on behalf of the appellants is that Entry 57 of List II of the Seventh Schedule of the Constitution of India permits taxation only of vehicles "suitable for use on roads", therefore, vehicles not used in public places or public roads or not suitable for use on roads are outside the purview of the definition of "motor vehicles" and are not chargeable to road tax. Secondly, it has been submitted that the manufacturer's specifications and the certificates of the experts on record clearly demonstrate that the vehicles in question are off-road vehicles. The certificates and contentions have not been refuted by the State and the Court has simply ignored them by saying that the expert certificates and manufacturer's specifications are not material.

18. It has also been contended that the Ministry of Road Transport and Highways (MoRTH) vide circular dated 13.07.2020 expressly states that such vehicles as used by the appellants are "off-road equipment" and they do not qualify to be "motor vehicles" which may require registration.

55. In view of the aforesaid discussion specially considering the pleadings and the material on record, we are of the conclusive opinion that the vehicles used by the appellants are

vehicles of special types, precisely construction equipment vehicles which are suitable and are meant for use for operation and use within the industrial area/factory premises/ defined enclosed premises and are not meant for use on roads or public roads. They are off-road equipments and as such stand excluded not only from the purview of the "motor vehicle" as defined under Section 2 (28) of the Act but also from tax as Entry 57 of List II of the Seventh Schedule of the Constitution only authorizes taxation of vehicles suitable for use on roads only. They are not even chargeable to road tax in view of Schedule I to Section 3 (1) of the Gujarat Tax Act which do not prescribes any tax for such kind of vehicles i.e., construction equipment vehicles. However, if any such kind of vehicles are found using roads, they would not be free from the rigors of Section 2 (28) of the Act and Section 3 of the Gujarat Tax Act and may also be subject to proceedings for seizure and penalty in accordance with the law.

Relevant paragraphs of the above said judgment (referred to and extracted above) clearly indicates that the Ministry of Road Transport and Highways(MoRTH) vide its circular dated 13.07.2020 expressly states that such vehicles i.e., construction equipment vehicles as used by the appellants thereunder are "off-road equipment" and they do not qualify to be" motor vehicles" which may require registration.

10. TAKING INTO CONSIDERATION:

a) The aforesaid facts and circumstances of the case,

b) The submissions made by the learned counsel appearing on behalf of the petitioner and learned Assistant Government Pleader for Transport appearing on behalf of the respondents.

c) The contents of the Circular Vide No.RT-11036/79/2016-MVL, dated 13.07.2020 issued by the Ministry of Road Transport and Highways, Transport Bhawan, 1 Parliament Street, New Delhi (referred to and extracted above)

d) The contents of the inspection report vide proceedings Lr.No.Nill/RRD/2026, dated 03.06.2026 issued by the respondent No.3 (referred to and extracted above) requesting the inspection of the subject vehicle and for submission of detailed report on the subject issue.

e) The fact that the subject machinery had been seized on 29.05.2026, vide Vehicle Check Report No.350741 on the ground that the machinery was operating in the State of Telangana without payment of life tax and on the ground of holding invalid driving licence .

f) The judgment of the Apex Court reported in 2026 LawSuit(SC) 81 (referred to and extracted above)

g) The discussion and conclusion as arrived at paragraph Nos. 5 to 9 of this order,

The writ petition is disposed of directing the respondent Nos.3 & 4 to implement the directions issued vide proceedings Lr.No.Nill/RRD/2026, dated 03.06.2026 by the respondent No.3 and duly consider the request of the petitioner for release of the petitioner's equipment namely WIRTGEN Cold Recycler Model WR-240 bearing Engine Serial No.79937981 and Machine Serial No. 07WR.0208 seized, pursuant to Vehicle Check Report No 350741, dated 29.05.2026, duly considering the representation of the petitioner, dated 15.06.2026 addressed to the 2nd respondent herein, seeking examination of the Circular guidelines, dated 13.07.2020 and the relevant documents and to release the vehicle bearing Chasis Number 79937981, seized vide VCR No.35071, dated 29.05.2026 of the Deputy Transport Commissioner, RR.District, duly taking into consideration the observations in the Apex

Court judgment in Ultratech Cement Ltd. Vs. State of Gujarat & Ors. (referred to and extracted above) and Clause Nos. (3) & (5) of the Circular Vide No.RT-11036/79/2016-MVL, dated 13.07.2020 issued by the Ministry of Road Transport and Highways, New Delhi (referred to and extracted above) and take a decision on the subject issue and pass appropriate detailed speaking order, in accordance to law, in conformity with principles of natural justice by providing an opportunity of personal hearing to the petitioner and duly communicate the decision on the present subject issue to the petitioner. However, there shall be no order as to costs.

Miscellaneous petitions, if any, pending in this Writ Petition, shall stand closed.

SD/- A.H.S.GOWRI SHANKAR
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The State of Telangana, Rep. By its Principal Secretary, Transport, Roads and Buildings Department. Secretariat, Hyderabad
2. The Transport Commissioner, Transport Department, Government of Telangana, Hyderabad.

3. The Regional Transport Officer, Ibrahimpatnam, Ranga Reddy District
4. The Assistant Motor Vehicle Inspector, O/o. Deputy Transport Commissioner, Ranga Reddy District,
5. One CC to SRI. RAVI G Advocate [OPUC]
6. Two CCs to GP FOR TRANSPORT High Court for the State of Telangana, at Hyderabad [OUT]
7. Two CD Copies

2026:TSHC:12447

HIGH COURT **CC TODAY**

DATED: 06/07/2026

HIGH COURT FOR THE STATE OF TELANGANA ★ DESPATCHED ★ 18 JUL 2026

ORDER

WP.No.18824 of 2026

DISPOSING OF THE WRIT PETITION
without costs

10 copies
[illegible]
17/7/26