

Reserved on :24.02.2026
Pronounced on :25.03.2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE M. NAGAPRASANNA

CRIMINAL PETITION No.2309 OF 2026



BETWEEN:

H1 CAR CARE
REPRESENTED BY
PROP. SRI J.RAMAKRISHNAIAH
NO.2498, RMS LAYOUT,
ADE BLOCK,
SAHAKARA NAGAR,
BENGALURU – 560 092.

... PETITIONER

(BY SRI VENKATESH S.ARBATTI, ADVOCATE)

AND:

1 . STATE OF KARNATAKA,
REPRESENTED BY SHO,
KODIGEHALLI PS,
NO. 9, NEAR KODIGEHALLI RAILWAY STATION,
VIRUPAKSHAPURA, THINDLU MAIN ROAD,
KODIGEHALLI,
BENGALURU – 560 092.

2. MR. RANJITH N.,
SENIOR MOTOR VEHICLE INSPECTOR,
BANGALORE SOUTH,
S/O MR. N.NANJUNDAIAH,
AGED ABOUT 41 YEARS,
R/AT. JAYANAGAR,
BENGALURU.
3. THE STATION HOUSE OFFICER
YELAHANKA PS,
ALLALASANDRA MAIN ROAD,
YELAHANKA, BENGALURU – 560 064.

... RESPONDENTS

(BY SRI B.A.BELLIAPPA, SPP A/W
SRI B.N.JAGADEESHA, ADDL.SPP FOR R-1;
SRI M.S.BHAGWATH, SR.ADVOCATE A/W
SRI SATISH K., ADVOCATE FOR R-2)

THIS CRIMINAL PETITION IS FILED UNDER SECTION 528 OF
BNSS, 2023, PRAYING TO QUASHING THE FIR BEARING CRIME
NO.ZERO-0001/2026 OF KODIGEHALI POLICE STATION
INSTITUTED AGAINST THE PETITIONER AS ACCUSED NO.1.

THIS CRIMINAL PETITION HAVING BEEN HEARD AND
RESERVED FOR ORDERS ON 24.02.2026, COMING ON FOR
PRONOUNCEMENT THIS DAY, THE COURT MADE THE FOLLOWING:-

CORAM: **THE HON'BLE MR JUSTICE M.NAGAPRASANNA**

CAV ORDER

The petitioner is before this Court calling in question a crime in Crime No.117 of 2026 registered for offences punishable under Sections 318(4) and 336(3) read with 3(5) of the BNS.

2. Heard Sri Venkatesh S. Arbatti, learned counsel appearing for the petitioner, Sri B.A. Belliappa, learned State Public Prosecutor appearing for respondent No.1 and Sri M.S. Bhagwath, learned senior counsel appearing for respondent No.2.

3. Facts, in brief, germane are as follows:-

3.1. The petitioner purchases a black colour Lamborghini Huracan car bearing Chassis No. ZHWEF4ZF3MLA16940 and Engine No.DGF008769 from Hoysala Automotive Private Limited on 01-09-2025 paying an amount of ₹3,00,68,729/-. Subsequent to the purchase, it is claimed that the procedure stipulated in law was followed and the car is registered with registration number being

KA03NX0016. The car was manufactured in the year 2021 and the distributor is said to have informed the petitioner that the car was sold to one M/s Harrsha Infra Cons Private Limited in the year 2022 with temporary registration certificate and with permission to obtain permanent registration in the State of Telangana. It is the averment in the petition, that the purchaser after obtaining temporary certificate of registration did not register the vehicle or did not get a permanent registration to the vehicle. Therefore, it was returned to the original Hoysala Automotives Private Limited who used the car as a demo vehicle and subsequently put it for sale. The vehicle that was manufactured in 2021 and used as a demo vehicle was put up for sale with reduced price. The petitioner then purchases the vehicle on 01-09-2025 and a bill to that effect of delivery of the vehicle dated 29-08-2025 is appended to the petition. The vehicle was registered as a new vehicle and it was a fact that the vehicle did not get its registration earlier though it was manufactured in the year 2021.

3.2. The petitioner on 07-02-2026 was out of station. The 2nd respondent, along with other officers, is said to have forcibly

entered the premises of the petitioner, seized the vehicle without any prior notice or investigation. The vehicle is taken by the 2nd respondent by himself and is said to have handed over to Yelahanka New Town Police Station. The petitioner then comes to know that a crime has been registered in zero FIR for offences punishable as afore-quoted. Thereafter, the vehicle is transferred to the jurisdictional police and a crime is registered as Crime No.117 of 2026. The petitioner challenges the said registration of the crime and simultaneously prefers an application under Sections 497 and 503 of the BNSS seeking release of the vehicle before the learned Magistrate. Objections are filed by the Government before the learned Magistrate to the said application. Owing to the objections, the concerned Court rejects the prayer in terms of its order dated 18-02-2026. By then the petitioner has preferred the subject petition.

3.3. This Court owing to the submissions made by the learned counsel for the petitioner and the State Public Prosecutor had passed the following order on 12-02-2026:

"Heard the learned counsel Sri Venkatesh S Arbatti appearing for petitioner and the learned State Public Prosecutor Sri B A Belliappa, appearing for respondents.

2. The petitioner is the owner of a motor vehicle-Lamborghini Huracane car. He purchases the said car from the authorized dealer, one Hoysala Automotives on 01-09-2025 by paying certain amount. The amount so paid included ₹1 core GST to the coffers of the State and ₹60 lakhs road tax. The vehicle is sent for registration by the dealer. The Regional Transport Office of Indiranagar, Bangalore East, registers the said vehicle and renders it a number K03NX0016. The Registration Card is appended to the petition, which depicts that the registration date is 19-09-2025, but the manufacturing was during the year 2021. The petitioner uses the said vehicle and keeps it in his garage.

3. The 2nd respondent, Senior Motor Vehicle Inspector on 07-02-2026 registers a zero FIR No.1/26 at 11.10 p.m. alleging the offence punishable under Sections 318(4), Section 336(3) r/w Section 3(5) of the BNS, which would be offence under Section 420 and 468 of the earlier regime, the IPC, the offence of cheating and forgery. The complaint reads as follows:

"ಈ ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಹರ್ಷ ಇನ್ಸೂ, ಕಾನ್ಸ್ ಪೈ. ಲಿ., ರವರು ದಿನಾಂಕ:-01/06/2022 ರಂದು ಬೆಂಗಳೂರಿನ ಲಾವೆಲ್ಲ ರೋಡ್ ನಲ್ಲಿ ಇರುವ ಹೊಯ್ಸಲ ಆಟೋಮೋಟಿವ್ಸ್ ಪೈ. ಲಿ., , ಶೋರೂಮ್ ನಲ್ಲಿ ಕಪ್ಪು ಬಣ್ಣದ Lamborghini Huracan Evo Chassis No-ZHWEF4ZF3MLA16940, Eng No-DGF008769 ನ್ನು ರೂ 30068729/- ಗೆ ಇನ್ಸೂಯೆನ್ಸ್ ನಂ - HAPL2223/GST/05 ರಲ್ಲಿ ಖರೀದಿ ಮಾಡಿದ್ದು ದಿನಾಂಕ:-02/06/2022 ರಂದು ಆರ್.ಟಿ.ಓ ಎಲೆಕ್ಟ್ರಾನಿಕ್ ಸಿಟಿ ನಲ್ಲಿ ತಾತ್ಕಾಲಿಕ ನೋಂದಣಿ ಪತ್ರದ ಸಂಖ್ಯೆ T0622KA2555AD ರಲ್ಲಿ ದಿನಾಂಕ:-02/06/2022 ರಿಂದ 01/07/2022 ರ ಅವಧಿಗೆ ತಾತ್ಕಾಲಿಕ ನೋಂದಣಿ ಪಡೆದಿದ್ದು, ಆರ್.ಟಿ.ಎ ಹೈದರಾಬಾದ್-ಸಿಜೆಡ್ ತೆಲಂಗಾಣ. Office Code-TS9 ರಲ್ಲಿ ನೋಂದಣಿ ಮಾಡಿಸಿಕೊಳ್ಳಲು ಅನುಮತಿ ಪಡೆದುಕೊಂಡಿರುತ್ತಾರೆ.

ಈಗಿರುವಾಗ್ಗೆ, ದಿನಾಂಕ:-23-12-2025 ರಂದು ಒಂದು ಅಪರಿಚಿತ ಮೇಲ್ ಐಡಿ ಯಿಂದ ಹೆಚ್-1 ಕಾರ್ ಕೇರ್ ನವರು ಸುಳ್ಳು ದಾಖಲೆಗಳನ್ನು ಸೃಷ್ಟಿಸಿ ಮೇಲ್ಕಂಡ Lamborghini Huracan Evo ಕಾರನ್ನು ತಮ್ಮ ಹೆಸರಿಗೆ ನೋಂದಣಿ

ಮಾಡಿಕೊಂಡಿರುತ್ತಾರೆ ಎಂದು ಕಾರ್ ನ ಫೋಟೋ ಗಳ ಸಮೇತ ಮೇಲ್ ನಲ್ಲಿ ದೂರು ಬಂದಿದ್ದು, ಈ ಕುರಿತು ನಮ್ಮ ಅಪರ ಸಾರಿಗೆ ಆಯುಕ್ತರು, (ಪ್ರವರ್ತನ) ಬೆಂಗಳೂರು ರವರು ಹೆಚ್ಚಿನ ಮಾಹಿತಿಗಾಗಿ ಹೊಯ್ಸಳ ಆಟೋಮೋಟಿವ್ ಪ್ರೈ. ಲಿ., ರವರಿಗೆ ಸದರಿ ಕಾರ್ ನ ಕುರಿತು ಸಂಪೂರ್ಣ ಮಾಹಿತಿ ನೀಡುವಂತೆ ಕೇಳಿ ಪತ್ರ ಬರೆದಿದ್ದು ಸದರಿ ಶೋಧಾಂ ನವರು ಮೇಲ್ಕಂಡಂತೆ ಕಾರು ಹರ್ಷ ಇನ್ಫ್ರಾ ಕಾನ್ಸ್ ಪ್ರೈ. ಲಿ., ರವರಿಗೆ ಮಾರಾಟವಾಗಿರುವುದಾಗಿ ತಿಳಿಸಿರುತ್ತಾರೆ. ನಂತರ ಸದರಿ ಕಾರು ನೊಂದಣಿ ಯಾಗಿರುವ ಪ್ರಾದೇಶಿಕ ಸಾರಿಗೆ ಕಛೇರಿ ಕಸ್ತೂರಿ ನಗರ (ಪೂರ್ವ) ದಲ್ಲಿ ದಾಖಲಾತಿಗಳನ್ನು ಪಡೆದು ಪರಿಶೀಲಿಸಿ ನೋಡಲಾಗಿ ಸುಳ್ಳು ದಾಖಲಾತಿಗಳನ್ನು ಸೃಷ್ಟಿಸಿ ನೊಂದಣಿ ಮಾಡಿಸಿಕೊಂಡಿರುವುದು ಖಚಿತವಾಗಿರುತ್ತದೆ. ನಂತರ ನಮ್ಮ ಅಪರ ಸಾರಿಗೆ ಆಯುಕ್ತರು, (ಪ್ರವರ್ತನ) ಬೆಂಗಳೂರು ರವರು ನಮ್ಮ ಜಂಟಿ ಸಾರಿಗೆ ಆಯುಕ್ತರು, (ನಗರ) ರವರಿಗೆ ಮೇಲ್ಕಂಡ ವಾಹನ ನೊಂದಣಿ ಬಗ್ಗೆ ಹಾಗೂ ದಾಖಲಾತಿಗಳ ಬಗ್ಗೆ ಕೂಲಂಕುಶ ವಾಗಿ ತನಿಖೆ ನಡೆಸಿ ವಾಹನವನ್ನು ಜಪ್ತಿ ಮಾಡುವ ಬಗ್ಗೆ ನಿರ್ದೇಶಿಸಿದ್ದು ಅದರಂತೆ ಜಂಟಿ ಸಾರಿಗೆ ಆಯುಕ್ತರು, (ನಗರ) ರವರು ದಿನಾಂಕ:- 27-01-2026 ರಂದು ತನಿಖಾ ತಂಡವನ್ನು ರಚಿಸಿ ವಾಹನವನ್ನು ಹುಡುಕಿ ಜಪ್ತಿ ಮಾಡಲು ಆದೇಶವನ್ನು ನೀಡಿರುತ್ತಾರೆ. ಅದರಂತೆ ನಾನು ಮತ್ತು ಪ್ರಾದೇಶಿಕ ಸಾರಿಗೆ ಅಧಿಕಾರಿ, ಬೆಂಗಳೂರು (ಕೇಂದ್ರ) ಜೊತೆಗೆ ನಮ್ಮ ಮೋಟಾರು ವಾಹನ ನಿರೀಕ್ಷಕರಾದ ಕವಿತಾ ಕೆ.ಜಿ ಮತ್ತು ನಾಗರತ್ನ ವಿ (ಪ್ರಾದೇಶಿಕ ಸಾರಿಗೆ ಕಛೇರಿ, ಯಲಹಂಕ) ರವರುಗಳು ನಮಗೆ ಈ ದಿನ ಸಂಜೆ 06-00 ಗಂಟೆ ಸಮಯಕ್ಕೆ, ವಾಹನ ಇರುವ ಸ್ಥಳದ ಬಗ್ಗೆ ಮಾಹಿತಿ ದೊರಕಿದ ಮೇರೆಗೆ ಕೂಡಲೇ ನಾನು ಮತ್ತು ನಮ್ಮ ತಂಡದವರು ಕೂಡಲೇ ಅವರ ಸಾರಿಗೆ ಮತ್ತು ಜಂಟಿ ಸಾರಿಗೆ ಆಯುಕ್ತರಿಗೆ ದೂರವಾಣಿ ಮುಖಾಂತರ ವಿಷಯ ತಿಳಿಸಿ ಅವರಿಂದ ಅನುಮತಿ ಪಡೆದುಕೊಂಡು ಹೆಚ್-1 ಕಾರ್ ಕೇರ್, ನಂ-2498, ಆರ್.ಎಂ.ಎಸ್ ಲೇಔಟ್, ಎಡಿಇ ಬ್ಲಾಕ್, ಸಹಕಾರನಗರ, ಬೆಂಗಳೂರು-92 ಇಲ್ಲಿಗೆ ಬಂದು ನೋಡಲಾಗಿ ಮೇಲ್ಕಂಡ ವಾಹನವು ನಿಲ್ಲಿಸಿರುವುದು ಕಂಡುಬಂದಿರುತ್ತದೆ. ನಮ್ಮ ತಂಡವು ವಾಹನದ ಬಳಿ ಹೋಗಿ ಅಳವಡಿಸಿರುವ ನೊಂದಣಿ ಸಂಖ್ಯೆ ಹಾಗೂ ಚಾಸೀಸ್ ನಂಬರ್ ನ್ನು ಪರಿಶೀಲಿಸಿದ್ದು ಅದೇ ಕಪ್ಪು ಬಣ್ಣದ Lamborghini Huracan Evo ವಾಹನವಾಗಿರುತ್ತದೆ. ಈ ಕುರಿತು ಸದರಿ ಮಾಲೀಕರನ್ನು ವಿಚಾರಿಸಲಾಗಿ ಸದರಿರವರು ತನಿಖೆಗೆ ಸಹಕರಿಸಿರುವುದಿಲ್ಲ.

ಆದ್ದರಿಂದ ಸುಳ್ಳು ದಾಖಲಾತಿಗಳನ್ನು ಸೃಷ್ಟಿಸಿ ಕಾರನ್ನು ತಮ್ಮ ಹೆಸರಿಗೆ ನೊಂದಣಿ ಮಾಡಿಕೊಂಡು ವಂಚಿಸಿರುವ ಹೆಚ್-1 ಕಾರ್ ಕೇರ್ ಮಾಲೀಕರು ಹಾಗೂ ಕಾರನ್ನು ನೊಂದಣಿ ಮಾಡಿಕೊಳ್ಳದೇ ಮಾರಾಟ ಮಾಡಿರುವ ಹರ್ಷ ಇನ್ಫ್ರಾ ಕಾನ್ಸ್ ಪ್ರೈ.

ಲಿ., ಮಾಲೀಕರ ವಿರುದ್ಧ ಸೂಕ್ತ ಕಾನೂನು ಕ್ರಮ ತೆಗೆದುಕೊಳ್ಳಬೇಕೆಂದು ದೂರು ನೀಡುತ್ತಿದ್ದೇನೆ.”

The complaint is with regard to fraud, forgery and fabrication of documents in registering the vehicle.

4. The learned State Public Prosecutor strenuously contends that the owners of the vehicle have forged and caused loss to the State, apart from forging the invoices. Therefore, the crime is registered for forgery and cheating. Forgery would be with regard to a fraud played in the registration and cheating would be with regard to a loss caused to the State exchequer.

5. The learned counsel for the petitioner takes this Court through the invoice of the authorized dealer. The vehicle is purchased at ₹3,00,68,729/- and as observed hereinabove, ₹ 1 crore goes to GST and ₹ 60 lakhs to the State as road tax.

6. The Senior Motor Vehicle Inspector, the complainant, after registration of the crime, in the absence of the petitioner or in the absence of any notice to the petitioner, enters the house, goes to the garage, tows the vehicle himself and takes it away. The petitioner then approaches every police station to get to know where the vehicle was. He is made to run from pillar to post saying the vehicle is not in this jurisdiction or the other jurisdiction. The petitioner then approaches the concerned Court by filing an application under Sections 497 and 503 of the BNSS seeking release of the vehicle. It transpires that, the State appears before the concerned Court and submits that it is not before the Kodigehalli police station nor do they reveal where the vehicle is. Therefore, the petitioner is before this Court calling in question the said crime.

7. The Senior Motor Vehicle Inspector who had displayed an unnecessary hurry in the matter to seize the vehicle in a case, where it was a loss to the exchequer of the State, covering up it with fraud, is present before the Court. It is on his instructions, the learned State Public Prosecutor submits that once the crime is registered, it is

the power of the Senior Motor Vehicles Inspector, to seize the vehicle from wherever it is, in whatever form it is. The said submission is *sans countenance, albeit*, for the present, unless the learned State Public Prosecutor would place on record the power to do so.

8. The learned State Public Prosecutor, on instructions, would submit that the vehicle is now stationed at the Yalahanka New Town police station. As observed hereinabove, the officer in the RTO, Indiranagar, Bangalore East registers the vehicle, collects tax, and causes loss to State Exchequer. If there is fraud played by the office of the RTO of Bangalore East, which the learned State Public Prosecutor now candidly, submits that the earlier details of the vehicle were effaced, in the RTO office and new details are keyed in, it is surprising that the officers of the RTO are not made accused in the case at hand. Only the owner of the car is made accused. The learned State Public Prosecutor would submit that every person involved in this transaction will be brought to books by registering crimes against them. The submission is placed on record.

9. Insofar as the contention that the 2nd respondent, the Senior Motor Vehicle Inspector, the complainant had power to himself go, seize and tow the vehicle and place it at various police stations, is concerned, this Court could await a reply from the hands of the learned State Public Prosecutor.

10. The petitioner is at liberty to file an application before the learned Magistrate under Section 497 and 503 of the BNSS forthwith. The learned Magistrate shall, without brooking any delay, dispose the said application in accordance with law.

List the matter on **18-02-2026 at 02.30 p.m.**

In the light of the aforesaid circumstance, further investigation *qua* the petitioner shall stand stayed till the next date of hearing."

(Emphasis supplied)

The matter is further heard at that stage.

4. The learned counsel appearing for the petitioner submits that the offences so alleged against the petitioner are the ones for cheating and forgery for the purpose of cheating, both of which would not get attracted in the case at hand and if it is the submission of the learned State Public Prosecutor that there is tax evasion, there was no illegality in seizing the vehicle, it is again contrary to law, as the Karnataka Motor Vehicles Taxation Act, 1957 (hereinafter referred to as 'the Act', for short) requires prior notice to be given to the owner of the vehicle in the event he has evaded tax. It is only at a later point in time the seizure can happen of the vehicle. Therefore, the seizure of the vehicle, on the face of it is illegal, as also registration of the crime. He would seek quashment of proceedings and re-delivery of the vehicle to the hands of the owner of the vehicle/petitioner.

5. Per contra, the learned State Public Prosecutor would submit that the vehicle's registration has taken place on fabricated documents. He would take this Court through the documents appended to the objections, to contend that the 2nd respondent is a

special squad to track down vehicles being used without paying adequate tax. The learned State Public Prosecutor would submit that the vehicle that was manufactured in the year 2021 has not been registered for a period of 4 years and without registration or temporary registration the vehicle is now sold to another person in the year 2025. The records of the car in the office of the Regional Transport Officer have been effaced or obliterated or new records are created, as if the vehicle was newly manufactured and registered for the first time. He would, therefore, submit that it is a matter for investigation, that the search and seizure is not illegal and that the officer was empowered to seize the vehicle. The matter may be permitted to be investigated into.

6. I have given my anxious consideration to the submissions made by the respective learned counsel and have perused the material on record.

7. The afore-narrated facts, dates and link in the chain of events are all a matter of record. At the first instance, it is

necessary to notice the invoice with which the petitioner purchased the vehicle. The invoice is dated 01-09-2025. It reads as follows:

Lamborghini Bengaluru

DETAILS OF SUPPLIER
 Hoysala Automotives Pvt Ltd
 108, Universal Landmark, Laville Road
 Bangalore 560001 Karnataka, India

TAX INVOICE

Sales Invoice No: HAPL2223/GST/23		IT PAN No : AADCH2002D	
Customer Order No & Date: 01-09-2025		HSH CODE : 87032491	
		GSTIN No : 29AADCH2002D1Z8	
Name & Address of Consignee : M/s. "H1 CAR CARE" No 2498, RMS Layout, ADE Block Sahakara Nagar, Bengaluru 560092 State Name : Karnataka		IT PAN No : GSTIN No :	
Billed To Address : M/s. "H1 CAR CARE" No 2498, RMS Layout, ADE Block Sahakara Nagar, Bengaluru 560092 State Name : Karnataka		Temp. Regn No : Insurance Cover : Transporter :	
Colour: Nero Noctis		VIN/Chassis No : ZHWEF4Z3MLA16940	
		Engine No: DGF028769	
No	Particulars of Description	Qty	Rate
1	Lamborghini Huracan EVO Coupe	1 Nos	2,03,16,709
			Amount
			2,03,16,709
			Sub Total
			2,03,16,709
			IGST Output @ 28%
			56,88,678.46
			Cess @ 20%
			40,63,341.76
			Round Off
			0.01
			GRAND TOTAL
			3,00,68,729.00

Amount in Words: INR Three Crore Sixty Eight Thousand Seven Hundred Twenty Nine Only

We hereby Certify that our Registration Certificate under Central / State Goods and Services Tax Act, 2016 is in force on the date on which the sale of the goods specified in this 'Tax Invoice' is made by us and that the transaction of sale covered by this 'Tax Invoice' has been effected by us and it shall be assumed for in the turnover of sales while filing of return and the due tax, if any, payable on the sale has been paid or shall be paid.

Statutory declaration as per applicable laws relevant to this sale should be delivered to us within statutory period, failing which we will recover from you differential tax, penalty, interest, and consequential financial loss if any. Any dispute on this sale transaction will be subject to jurisdiction of court in Bangalore/ Karnataka. No claims will be entertained if not filed within two weeks from the date of this invoice.

The Company shall not be liable for any delay in delivery of vehicles or accessories/ optional equipment due to strike, riot, civil commotion, accident, minority breakdown government policies, acts of God and nature, and all events beyond the control of company.

Tax Collected At Source (TCS) @ 1% has been collected on the sales price per Section 206C (1F) of the Income Tax Act, 1961.

Environment Protection Cess (EPC) has been collected on the ex-showroom price on diesel vehicles with engine capacity of 2000 CC & above Per the ruling of the supreme court dated 12 August, 2016 in the case of M.C. Mehta v. Union of India & others, covering Delhi and National capital region (NCR). Above prices are current ex-showroom prices. Taxes as applicable.

Subject to Karnataka Jurisdiction.

Terms & Conditions
 1. Accessories, Insurance, transportation, Registration, taxes, octroi, other levies, service charges etc will be charged extra as applicable.
 2. Buyers will have to pay the price prevailing at the time of delivery.

Certified that the particulars given above are true & correct.
 For HOYSALA AUTOMOTIVES Pvt Ltd.

(Customer Signature) E & O.E. Authorized Signatory



The vehicle is sent for registration. The registration fee is paid which is as follows:

GOVERNMENT OF KARNATAKA

[BENGALURU EAST RTO]

DISCLAIMER

REGISTRATION NO : REGN NO NOT ASSIGN
CHOICE/FANCY REGN NO TAKEN : KA03NX0015

Printed Date: 11-09-2025 16:24 41



Application No KA25090902514859
Applicant Name H1 CAR CARE
Son/Wife/daughter of PROP RAMAKRISHNAIAH
Ownership Type INDIVIDUAL
Purchase Date 09-Sep-2025
Engine No DGF008769
Pan No
Voter Id
Full Address (Permanent) NO 2498 RMS LAYOUT ADE BLOCK, SAHAKARA NAGAR, BENGALURU, BANGALORE, KARNATAKA-560092
Full Address (Temporary) NO 2498 RMS LAYOUT ADE BLOCK, SAHAKARA NAGAR, BENGALURU, BANGALORE-KARNATAKA-560092
Dealer's Name and Address HOYSALA AUTOMOTIVES PVT LTD, NO G-1A NO G-1B AS 10/8, UMIYA LANDMARK LAVELLA ROAD
Maker's Name AUTOMOBILI LAMBORGHINI S.P.A
Maker's Classification LAMBORGHINI HURACAN
Sale Amount Rs. 30068729/-
Norms BHARAT STAGE VI
Seating Cap (inc. driver) 2
Horse Power (BHP) 629.80
No of Cylinders 10
Class of Vehicle MOTOR CAR
Fuel used in engine PETROL
Unladen Weight (in kgs) 1607
AC Fitted N
Video Fitted N
Width (in mm) 1924
Owner Serial No 1
Registration Type NEW
Month/Year of Manuf. 2/2021
Standing Cap. 0
Cubic Capacity 5204.00
Wheel base 2620
Type of Body 2 DOOR COUPE
Colour NERO NOCTIS - BLACK
GVW (in kgs) 2000
Audio Fitted N
Length (in mm) 4459
Height (in mm) 1165

Z1W4EF42F3MLA15940

Insurance Details: THIRD PARTY Insurance From TATA AIG GENERAL INSURANCE CO. LTD. vide policy certificate/covernote no 020521473990000 is valid from 09-Sep-2025 to 08-Sep-2028.

Taxation / Fees Particulars:

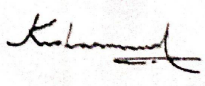
Sr.No	Description	Amount	Surcharge	Fine	Cess	Infra Cess	Total
1	Postal Fee	50	0	0	0	0	50
2	New Registration (RTO Side)	5000	0	0	0	0	5000
3	Smart Card Fee	137	0	0	0	0	137
4	MV Tax	5412372	1000	0	541238	54124	6008734
5	Road Safety Tax/Cess	1000	0	0	0	0	1000
6	Service Charge Fee	75	0	0	0	0	75

Grand Total Rs: 6014996/-

Signature of Acceptor After Particulars Verification

The Registration is subject to Registering Authority Approval. In case of disapproval, Vehicle Registration Mark will not be valid.

The vehicle gets registered and the Registration Certificate copy of the vehicle is as follows:

REG NO : KA03NX0016		FORM-23A (See Rule 48)
REG.DATE	: 19-09-2025	CLASS : Motor Car
CHASSIS.NO	: ZHWEF4ZF3MLA16940	O.SL.NO : 01
ENGINE.NO	: DGF008769	COLOUR : Nero Noctis - Black
MODEL	: LAMBORGHINI HURACAN	
OWNERNAME	: H1 Car Care	
S/W/D OF	: Na	
ADDRESS	: No 2498 Rms Layout Ade Block, Sahakara Nagar, Bengaluru, Bangalore, Ka, 560092	
MFR	: AUTOMOBILI LAMBORGHINI S.P.A	
BODY	: 2 DOOR COUPE	NO.OF CYL : 10
WHEEL BASE	: 2620	UNLADEN WT : 1607
MFG.DATE	: 02-2021	SEATING : 2
FUEL	: PETROL	STDG/SLPR : 0
REG/FC UPTO	: 18-09-2040	CC : 5204
		 Registering Authority BENGALURU EAST RTO

The manufacturing date is shown as February 2021. The registration date is shown as 19-09-2025. No other vehicle details are admittedly available on the website of the Regional Transport Office concerning this vehicle.

8. The issue now would be, whether on the aforesaid ground of the crime being registered, the 2nd respondent could have seized the vehicle belonging to the petitioner?

9. The State has produced several documents in its support. It is necessary to notice a few of them. The distributor/dealer on a clarification sought by the Regional Transport Officer replies as follows:

LAMBORGHINI BENGALURU



02/01/2026

Additional commissioner for transport (Enforcement) (South)
Bangalore

Dear Sir,

Sub: Response to the letter received Ref no -TC/ Enf-3/PR-/ Complaint / 2025-26 dated 24.12.2025
Furnishing of documents and details pertaining of Lamborghini Huracan Evo, bearing chassis no. ZHWEF4ZF3MLA16940 and Engine No: DGF008769- Reg.

With reference to the above mentioned letter, we hereby submit our clarifications and relevant documents as under:

Hoysala Automotives Pvt. Ltd.
UMIYA Landmark, Lavelle Road,
Shanthala Nagar, Ashok Nagar,
Bengaluru - 560 001

1. The above mentioned vehicle was a demo car, bearing VIN ZHWEF4ZF3MLA16940, billed to us by Skoda Auto India Private Limited on 6th April 2021 vide Skoda Invoice No. L21TI00019.

A copy of the said invoice is enclosed for your kind reference.

2. The vehicle was used as a demo car and subsequently sold by us after a period of 15 months, on 1st June 2022, to M/s. Harsha Infra Cons Pvt. Ltd., Hyderabad, Telangana, vide our GST Invoice No. HAPL2223/GST/05 dated 01.06.2022. Copies of the invoice, Temporary Registration, Form 21, Form 22, and payment receipts received from the customer are enclosed herewith for your reference.

3. With regard to the invoice dated 1st September 2025 issued in favour of H1 Car Care, we categorically state that the said invoice has not been issued by us. The same appears to be fabricated and forged, and does not pertain to our records or transactions.

We hope the above clarification along with the enclosed documents will meet your requirements.

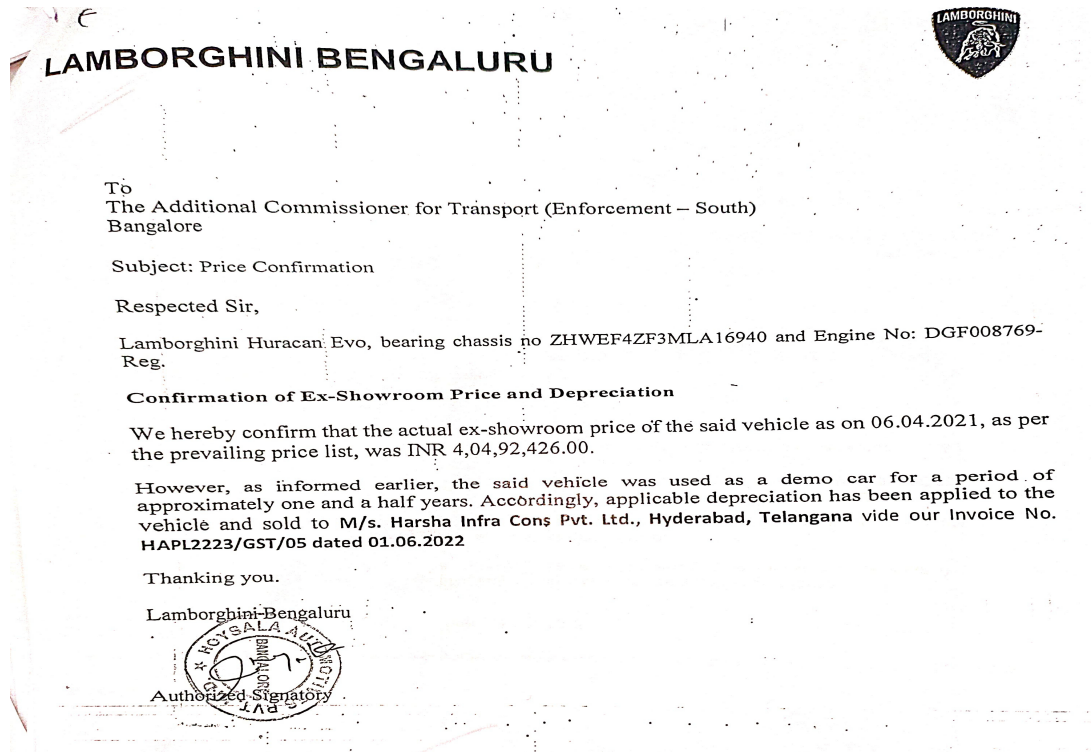
Thanking you

For Lamborghini Bengaluru

Authorized Signatory

Hoysala Automotives Pvt. Ltd.
UMIYA Landmark,
Lavelle Road,
Shanthala Nagar,
Ashok Nagar,
Bengaluru - 560 001
GST No :
29AADCH2002D128

The dealer would contend that the invoice dated 01-09-2025 issued in favour of the petitioner is forged and fabricated and that it is not issued by it. Another communication is also necessary to be noticed which reads as follows:



The temporary registration of the vehicle done on behalf of the distributor is as follows:

GOVERNMENT OF KARNATAKA Transport Department ELECTRONIC CITY RTO, KARNATAKA KMV - 19 (SEC RULE 36(2))		
TEMPORARY CERTIFICATE OF REGISTRATION		
Temporary Registration Mark	T0622KA2555AD	
Application No	KA22060264681492	
Owner Name	M/S HARRSHA INFRA CONS PVT LTD	
Son/wife/daughter of	NA	
Address	DIRECTOR PATNAM CHIRU HARSH UNIT NO, 5 LOWER GROUND FLOOR 9-1-164/A, 16, 5&166 AMSRI FAUST S D ROAD, HYDERABAD-TELANGANA-500003	
Description of Vehicle		
Class of Vehicle	MOTOR CAR	
Maker's Name	AUTOMOBILI LAMBORGHINI S.P.A	
Maker's Model Name	LAMBORGHINI HURACAN	
Type of Body	COUPE	
Seating Capacity	2	
Colour	NERO NOGTIS - BLACK	
Engine Number	DGF008769	
Chassis Number	ZHWEF4ZF3MLA16940	
Place where Vehicle shall be Permanently Registered	RTA-HYDERABAD-CZ Telangana (office Code - TS9)	
Sale Amount	Rs 30068729/-	
Dealer's Name and Address:	HOYSALA AUTOMOTIVES PVT LTD, NO 19/1 DODDA MANE VITHAL MALYA RD , BANGALORE, ...	
Note : The Motor Vehicle above described is Hire-Purchase/Lease Agreement/Hypothecation in favor of ICICI BANK LTD, BANGALORE, , 572, Bangalore, KA, Karnataka, 560000		
Under the provisions of section 43 of the Motor Vehicles Act 1988, the vehicle described above has been Temporarily Registered on 02-Jun-2022 and the Temporary Registration is valid from 02-Jun-2022 to 01-Jul-2022		
Fee Paid Details: Fees Rs 50 /- VIDE CH No KA51R22060001244 Dated 02-Jun-2022		
Tax Paid Details: Tax Rs 200.0 /- Cess Rs 20.0 /- Infra Cess Rs 2.0 /- VIDE CH No KA51R22060001244 Dated From 02-Jun-2022 to 01-Jul-2022		
Printed on: 02-Jun-2022 16:08:54		

On the aforesaid facts, owing to the suspicion that the petitioner has evaded tax, Kodigehalli police registered a zero FIR on 07-02-2026 based upon a complaint made by the 2nd respondent. The complaint reads as follows:

“ರವರಿಗೆ,

ರಾಣಾಧಿಕಾರಿಗಳು
ಕೊಡಿಗೇಹಳ್ಳಿ ಪೊಲೀಸ್ ಠಾಣೆ
ಬೆಂಗಳೂರು ನಗರ.

ರವರಿಂದ,

ರಂಜಿತ್ ಎನ್ ಬಿನ್ ಎನ್ ನಂಜುಂಡಯ್ಯ 41 ವರ್ಷ
ಹಿರಿಯ ಮೋಟಾರು ವಾಹನ ನಿರೀಕ್ಷಕರು, ಆರ್.ಟಿ.ಓ ಬೆಂಗಳೂರು ದಕ್ಷಿಣ
ಜಯನಗರ, ಬೆಂಗಳೂರು
ಮೊ.ನಂ-9980857009.

ಮಾನ್ಯರೇ,

ವಿಷಯ:- ಹೆಚ್-1 ಕಾರ್ ಕೇರ್ ನವರು KA-03-NX-0016 Lamborghini
Huracan Evo ಕಾರನ್ನು ಸುಳ್ಳು, ದಾಖಲೆಗಳನ್ನು ಸೃಷ್ಟಿಸಿ ಪ್ರಾದೇಶಿಕ
ಸಾರಿಗೆ ಕಛೇರಿ ಕಸ್ತೂರಿ ನಗರ (ಪೂರ್ವ) ದಲ್ಲಿ ತಮ್ಮ ಹೆಸರಿಗೆ ನೋಂದಣಿ
ಮಾಡಿಸಿಕೊಂಡು ಮೋಸ ಮಾಡಿರುವ ಕುರಿತು ದೂರು.

ಈ ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ಹರ್ಷ ಇನ್ಸೂ, ಕಾನ್ಸ್ ಪ್ಲೆ. ಲಿ., ರವರು ದಿನಾಂಕ:-
01/06/2022 ರಂದು ಬೆಂಗಳೂರಿನ ಲಾವೆಲ್ಲ ರೋಡ್ ನಲ್ಲಿ ಇರುವ ಹೊಯ್ಸಳ ಆಟೋಮೋಟಿವ್ ಪ್ರೈ. ಲಿ., ,
ಶೋರೂಮ್ ನಲ್ಲಿ ಕೆಪ್ಪು ಬಣ್ಣದ Lamborghini Huracan Evo Chassis No-
ZHWEF4ZF3MLA16940, Eng No-DGF008769 ನ್ನು ರೂ 30068729/- ಗೆ ಇನ್ಸೂಯೆನ್ಸ್ ನಂ -
HAPL2223/GST/05 ರಲ್ಲಿ ಖರೀದಿ ಮಾಡಿದ್ದು ದಿನಾಂಕ:-02/06/2022 ರಂದು ಆರ್.ಟಿ.ಓ
ಎಲೆಕ್ಟ್ರಾನಿಕ್ ಸಿಟಿ ನಲ್ಲಿ ತಾತ್ಕಾಲಿಕ ನೋಂದಣಿ ಪತ್ರದ ಸಂಖ್ಯೆ T0622KA2555AD ರಲ್ಲಿ ದಿನಾಂಕ:-
02/06/2022 ರಿಂದ 01/07/2022 ರ ಅವಧಿಗೆ ತಾತ್ಕಾಲಿಕ ನೋಂದಣಿ ಪಡೆದಿದ್ದು, ಆರ್.ಟಿ.ಎ
ಹೈದರಾಬಾದ್-ಸಿಜೆಡ್ ತೆಲಂಗಾಣ. Office Code-TS9 ರಲ್ಲಿ ನೋಂದಣಿ ಮಾಡಿಸಿಕೊಳ್ಳಲು ಅನುಮತಿ
ಪಡೆದುಕೊಂಡಿರುತ್ತಾರೆ.

ಈಗಿರುವಾಗ್ಗೆ, ದಿನಾಂಕ:-23-12-2025 ರಂದು ಒಂದು ಅಪರಿಚಿತ ಮೇಲ್ ಐಡಿ ಯಿಂದ ಹೆಚ್-
1 ಕಾರ್ ಕೇರ್ ನವರು ಸುಳ್ಳು ದಾಖಲೆಗಳನ್ನು ಸೃಷ್ಟಿಸಿ ಮೇಲ್ಕಂಡ Lamborghini Huracan Evo
ಕಾರನ್ನು ತಮ್ಮ ಹೆಸರಿಗೆ ನೋಂದಣಿ ಮಾಡಿಕೊಂಡಿರುತ್ತಾರೆ ಎಂದು ಕಾರ್ ನ ಫೋಟೋ ಗಳ ಸಮೀತ
ಮೇಲ್ ನಲ್ಲಿ ದೂರು ಬಂದಿದ್ದು, ಈ ಕುರಿತು ನಮ್ಮ ಅಪರ ಸಾರಿಗೆ ಆಯುಕ್ತರು, (ಪ್ರವರ್ತನ) ಬೆಂಗಳೂರು

ರವರು ಹೆಚ್ಚಿನ ಮಾಹಿತಿಗಾಗಿ ಹೊಯ್ಸಳ ಆಟೋಮೋಟಿವ್ ಪ್ರೈ. ಲಿ., ರವರಿಗೆ ಸದರಿ ಕಾರ್ ನ ಕುರಿತು ಸಂಪೂರ್ಣ ಮಾಹಿತಿ ನೀಡುವಂತೆ ಕೇಳಿ ಪತ್ರ ಬರೆದಿದ್ದು ಸದರಿ ಶೋರೂಂ ನವರು ಮೇಲ್ಕಂಡಂತೆ ಕಾರು ಹರ್ಷ ಇನ್ಫ್ರಾ ಕಾನ್ಸ್ ಪ್ರೈ. ಲಿ., ರವರಿಗೆ ಮಾರಾಟವಾಗಿರುವುದಾಗಿ ತಿಳಿಸಿರುತ್ತಾರೆ. ನಂತರ ಸದರಿ ಕಾರು ನೊಂದಣಿ ಯಾಗಿರುವ ಪ್ರಾದೇಶಿಕ ಸಾರಿಗೆ ಕಛೇರಿ ಕಸ್ತೂರಿ ನಗರ (ಪೂರ್ವ) ದಲ್ಲಿ ದಾಖಲಾತಿಗಳನ್ನು ಪಡೆದು ಪರಿಶೀಲಿಸಿ ನೋಡಲಾಗಿ ಸುಳ್ಳು ದಾಖಲಾತಿಗಳನ್ನು ಸೃಷ್ಟಿಸಿ ನೊಂದಣಿ ಮಾಡಿಸಿಕೊಂಡಿರುವುದು ಖಚಿತವಾಗಿರುತ್ತದೆ. ನಂತರ ನಮ್ಮ ಅಪರ ಸಾರಿಗೆ ಆಯುಕ್ತರು, (ಪ್ರವರ್ತನ) ಬೆಂಗಳೂರು ರವರು ನಮ್ಮ ಜಂಟಿ ಸಾರಿಗೆ ಆಯುಕ್ತರು, (ನಗರ) ರವರಿಗೆ ಮೇಲ್ಕಂಡ ವಾಹನ ನೊಂದಣಿ ಬಗ್ಗೆ ಹಾಗೂ ದಾಖಲಾತಿಗಳ ಬಗ್ಗೆ ಕೂಲಂಕುಶ ವಾಗಿ ತನಿಖೆ ನಡೆಸಿ ವಾಹನವನ್ನು ಜಪ್ತಿ ಮಾಡುವ ಬಗ್ಗೆ ನಿರ್ದೇಶಿಸಿದ್ದು ಅದರಂತೆ ಜಂಟಿ ಸಾರಿಗೆ ಆಯುಕ್ತರು, (ನಗರ) ರವರು ದಿನಾಂಕ:-27-01-2026 ರಂದು ತನಿಖಾ ತಂಡವನ್ನು ರಚಿಸಿ ವಾಹನವನ್ನು ಹುಡುಕಿ ಜಪ್ತಿ ಮಾಡಲು ಆದೇಶವನ್ನು ನೀಡಿರುತ್ತಾರೆ. ಅದರಂತೆ ನಾನು ಮತ್ತು ಪ್ರಾದೇಶಿಕ ಸಾರಿಗೆ ಅಧಿಕಾರಿ, ಬೆಂಗಳೂರು (ಕೇಂದ್ರ) ಜೊತೆಗೆ ನಮ್ಮ ಮೋಟಾರು ವಾಹನ ನಿರೀಕ್ಷಕರಾದ ಕವಿತಾ ಕೆ.ಜಿ ಮತ್ತು ನಾಗರತ್ನ ವಿ (ಪ್ರಾದೇಶಿಕ ಸಾರಿಗೆ ಕಛೇರಿ, ಯಲಹಂಕ) ರವರುಗಳು ನಮಗೆ ಈ ದಿನ ಸಂಜೆ 06-00 ಗಂಟೆ ಸಮಯಕ್ಕೆ, ವಾಹನ ಇರುವ ಸ್ಥಳದ ಬಗ್ಗೆ ಮಾಹಿತಿ ದೊರಕಿದ ಮೇರೆಗೆ ಕೂಡಲೇ ನಾನು ಮತ್ತು ನಮ್ಮ ತಂಡದವರು ಕೂಡಲೇ ಅವರ ಸಾರಿಗೆ ಮತ್ತು ಜಂಟಿ ಸಾರಿಗೆ ಆಯುಕ್ತರಿಗೆ ದೂರವಾಣಿ ಮುಖಾಂತರ ವಿಷಯ ತಿಳಿಸಿ ಅವರಿಂದ ಅನುಮತಿ ಪಡೆದುಕೊಂಡು ಹೆಚ್-1 ಕಾರ್ ಕೇರ್, ನಂ-2498, ಆರ್.ಎಂ.ಎಸ್ ಲೇಔಟ್, ಎಡಿಇ ಬ್ಲಾಕ್, ಸಹಕಾರನಗರ, ಬೆಂಗಳೂರು-92 ಇಲ್ಲಿಗೆ ಬಂದು ನೋಡಲಾಗಿ ಮೇಲ್ಕಂಡ ವಾಹನವು ನಿಲ್ಲಿಸಿರುವುದು ಕಂಡುಬಂದಿರುತ್ತದೆ. ನಮ್ಮ ತಂಡವು ವಾಹನದ ಬಳಿ ಹೋಗಿ ಅಳವಡಿಸಿರುವ ನೊಂದಣಿ ಸಂಖ್ಯೆ ಹಾಗೂ ಚಾಸೀಸ್ ನಂಬರ್ ನ್ನು ಪರಿಶೀಲಿಸಿದ್ದು ಅದೇ ಕಪ್ಪು ಬಣ್ಣದ Lamborgini Huracan Evo ವಾಹನವಾಗಿರುತ್ತದೆ. ಈ ಕುರಿತು ಸದರಿ ಮಾಲೀಕರನ್ನು ವಿಚಾರಿಸಲಾಗಿ ಸದರಿರವರು ತನಿಖೆಗೆ ಸಹಕರಿಸಿರುವುದಿಲ್ಲ.

ಆದ್ದರಿಂದ ಸುಳ್ಳು ದಾಖಲಾತಿಗಳನ್ನು ಸೃಷ್ಟಿಸಿ ಕಾರನ್ನು ತಮ್ಮ ಹೆಸರಿಗೆ ನೊಂದಣಿ ಮಾಡಿಕೊಂಡು ವಂಚಿಸಿರುವ ಹೆಚ್-1 ಕಾರ್ ಕೇರ್ ಮಾಲೀಕರು ಹಾಗೂ ಕಾರನ್ನು ನೊಂದಣಿ ಮಾಡಿಕೊಳ್ಳದೇ ಮಾರಾಟ ಮಾಡಿರುವ ಹರ್ಷ ಇನ್ಫ್ರಾ ಕಾನ್ಸ್ ಪ್ರೈ. ಲಿ., ಮಾಲೀಕರ ವಿರುದ್ಧ ಸೂಕ್ತ ಕಾನೂನು ಕ್ರಮ ತೆಗೆದುಕೊಳ್ಳಬೇಕೆಂದು ದೂರು ನೀಡುತ್ತಿದ್ದೇನೆ.

ಸಹಿ/-07/02/26

(ರಂಜಿತ್ ಎನ್)

ಹಿರಿಯ ಮೋಟಾರು ವಾಹನ ನಿರೀಕ್ಷಕರು

ಆರ್.ಟಿ.ಓ ಬೆಂಗಳೂರು ದಕ್ಷಿಣ, ಜಯನಗರ, ಬೆಂಗಳೂರು"

(Emphasis added)

The moment the crime comes to be registered, the 2nd respondent barges into the house of the petitioner, serves a demand notice of tax evasion of ₹60,08,734/- and takes away the vehicle. This is, on the face of it, contrary to law.

10. If it was the case of the Taxation Authority that there was evasion of tax, the procedure stipulated in law must have been followed, as obtaining under the Act, reference to which is necessary. Section 2 deals with definition. Section 2(f) and 2(h) read as follows:

2. Definitions.- (1) In this Act, unless the context otherwise requires,—

... ..

(f) **“registered owner” means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939 (Central Act IV of 1939);**

... ..

(h) “taxation card” means a taxation card issued under section 5 and includes a fresh taxation card issued in place of the original taxation card under sub-section (2) of section 6.”

Sub-sections (f) and (h) of Section 2 deal with ‘registered owner’ and ‘taxation card’. The registered owner is the one who has a

vehicle in his name. Taxation card is issued under Section 5 of the Act. Section 5 reads as follows:

"5. Issue of taxation card.- (1) When the tax levied under section 3 in respect of a motor vehicle is paid, the taxation authority shall issue to the person paying the tax,—

- (a) a receipt in the prescribed form indicating therein the amount of tax paid; and**
- (b) a taxation card in the prescribed form indicating therein the rate at which the tax is leviable and the period for which the tax has been paid:**

Provided that where a taxation card has already been issued in respect of a motor vehicle, the taxation authority shall, on payment of tax as aforesaid, cause to be made in the taxation card an entry of such payment and the period to which it relates.

(2) No motor vehicle liable to tax under section 3, shall be held in the custody of any person unless the registered owner or person having possession or control of such vehicle has obtained a taxation card under sub-section (1) in respect of that vehicle.

(3) No motor vehicle liable to tax under section 3 shall be used on any road or in a public place unless a valid taxation card obtained under subsection (1) is carried in the vehicle."

No motor vehicle liable to tax under Section 3 shall be used on any road or in a public place, unless the registered owner or person having possession of the vehicle has obtained a valid taxation card.

The petitioner did have taxation card and the vehicle was registered in his name. Section 8A of the Act reads as follows:

"8A. Collection of tax escaping payment.- If at any time it is found that the amount of tax paid for any period in respect of any motor vehicle falls short of the tax payable under this Act, then, notwithstanding any incorrect entry or the absence of any entry in the certificate of registration relating to the motor vehicle regarding the tax payable in respect of such vehicle or the issue of a taxation card or an entry having been made in such taxation card regarding the payment of tax for such period, the taxation authority may, after notice to the registered owner or person having possession or control of the motor vehicle and giving him an opportunity of being heard recover the difference between the tax so paid and the tax payable by such owner or person."

If, at any point in time, it is discovered that the tax remitted for a given period, falls short of what is lawfully payable under the Taxation Act, the Competent Authority is empowered, but only after issuing due notice to the registered owner or the person in possession or control of the vehicle and affording such person, a reasonable opportunity of being heard, to recover the differential amount of tax from such owner.

11. Power to seize, detain and sell is dealt with under Section 11A of the Taxation Act. It reads as follows:

“11-A. Power to seize, detain and sell vehicles.— (1) Without prejudice to the provisions of Sections 13 and 14, where any tax due in respect of any motor vehicle has not been paid within the period specified in Section 4, such officer,—

(i) of the Motor Vehicles Department not below the rank of an Inspector of Motor Vehicles; or

(ii) of the Police Department not below the rank of an Inspector of Police, as the State Government may empower in this behalf, may, subject to such rules as may be prescribed, seize and detain such vehicle and for this purpose, take or cause to be taken all steps for the safe custody of the vehicle, until the tax due in respect of the vehicle is paid.

(2) If the tax due in respect of the vehicle seized and detained under sub-section (1), is not paid within thirty days from the date of such seizure and detention, the officer empowered by the State Government may, after giving a notice in writing to the registered owner and the person who had the possession or control of the vehicle immediately before such seizure and detention, and considering their objections, if any, recover the tax due by sale of such vehicle in the manner prescribed:

Provided that the vehicle shall not be sold if the tax due is paid at any time before sale.”

(Emphasis supplied at each instance)

Section 11A in turn, confers the power to seize, detain, and even sell a vehicle where tax remains due and unpaid in respect of a

vehicle falling within the ambit of Section 4, provided the procedure for determination of tax evasion has been scrupulously complied with. **Thus, seizure is not an unbridled power; it is a conditional one, hedged in, by procedural safeguards and to be exercised only upon due determination.**

12. In the case at hand, the chronology of events reveals a startling inversion of statutory scheme. The crime is registered on 07-02-2026, and in the hottest haste the very next day, the 2nd respondent enters petitioner's residence and takes away the vehicle. It is only thereafter that a demand notice is sought to be issued. **The sequence of actions by the 2nd respondent has left the procedure stipulated in law topsy-turvy. What emerges is a situation where no lawful demand has been determined, no notice is served upon the petitioner calling upon him to make good the alleged deficit in tax and yet the most drastic measure, seizure of the vehicle, is resorted to, at the very threshold. A remedy that the statute**

contemplates, as a *last resort*, has, in the case at hand, deployed as the *first*.

13. Compounding to this irregularity, is the manner in which the proceedings have unfolded. The crime is registered, initially as a zero FIR and subsequently, transmitted to the jurisdictional police. **The 2nd respondent who is the complainant, proceeds to personally effect seizure of the vehicle from within the petitioner's premises. It is disquieting that a complainant would in such fashion, traverse the boundary between accusation and execution, thereby assuming powers that the law does not contemplate nor the law conferred upon him. Such conduct betrays a manifest and egregious abuse of authority, the departure from established procedure is not merely technical; it is fundamental, striking at the very root of due process. The safeguards enshrined in law, have not merely been overlooked, they have been rendered illusory, all acts attributable to the 2nd respondent.**

14. The learned State Public Prosecutor with candour, admits and acknowledges that the matter may involve a deeper and more intricate conspiracy, possibly implicating officials within the office of the Regional Transport Office. The learned State Public Prosecutor has undertaken that those responsible for effacing or manipulation of records pertaining to the subject vehicle, records that now depict the vehicle as having been registered for the first time in 2025, shall be identified and proceeded against, in accordance with law. The undertaking of the learned State Public Prosecutor is placed on record, with a direction to execute and report back to this Court.

15. Be those submissions as they are. **The broader considerations that have emerged in the case at hand, cannot salvage the patent illegality connected to the seizure of the vehicle. On the face of it, seizure is unsustainable and the only inescapable conclusion is that the vehicle must be restored to its lawful owner.** The submission that the petitioner ought to have sought recourse under Sections 497 and 503 of the BNSS does not merit any acceptance. Those provisions are attracted, where a stolen property is attached and produced before

the Magistrate. The present case stands on an entirely different footing. **The vehicle is neither stolen nor unlawfully possessed; it is a duly registered vehicle, taken from the custody of its registered owner, without adherence to any prescribed procedure.** There is, therefore, now arrant to relegate the petitioner to the remedy under Sections 497 or 503 of the BNSS.

16. **At the same time, the gravity of the misconduct on the part of the 2nd respondent cannot be ignored. A direction must necessarily issue for initiation of a departmental enquiry against the said respondent for having acted in flagrant disregard of law and for overstepping the bounds of his Authority. Equally, the undertaking furnished by the learned State Public Prosecutor that those responsible for deletion of the records in the Regional Transport Officer, shall be brought to books – must be give full effect.**

17. The question that remains is, whether investigation against the petitioner ought to be quashed in its entirety. In the

light of the foregoing analysis and considering the cloud of uncertainty that still shrouds certain aspects of the matter, this Court is of the considered view that the FIR cannot be sustained. However, while the crime is liable to be obliterated, it would not be prudent to foreclose the State's Authority to act in accordance with law. If, upon proper enquiry and strict adherence to statutory procedure, it is found that the petitioner has indeed evaded tax, the law must take its course. **It must, therefore be held that although the 2nd respondent, has in effect, committed a legal *hara-kiri* by disregarding the governing provisions, the quashing of the crime will not operate as a licence to the petitioner to escape liability, if any, under law.** Liberty is thus reserved to the State, to proceed afresh, strictly in accordance with law and with due observance to the procedural safeguards.

18. For the aforesaid reasons, the following:

ORDER

- (i) Criminal Petition is **allowed in part.**

- (ii) FIR in Crime No.117 of 2026 registered before Ramamurthy Nagar Police Station stands quashed, reserving liberty to the State to act in accordance with law, bearing in mind the observations made in the course of the order.
- (iii) The vehicle that is seized and now in the custody of Police shall be released to the custody of the owner/ petitioner within one week from today.
- (iv) Departmental enquiry must ensue against the 2nd respondent for having acted in flagrant disregard of law, in the light of the observation made in the course of the order.
- (v) The undertaking of the learned State Public Prosecutor that officers of the Regional Transport Office would be brought to books by initiating proceedings for having deleted the data of the vehicle from its devices shall be executed and a report to that effect be placed before

the Court within two months from the date of receipt of a copy of the order, so as the result of enquiry against the 2nd respondent.

Consequently, I.A.No.1 of 2026 also stands disposed.

**Sd/-
(M.NAGAPRASANNA)
JUDGE**

Bkp
CT:MJ