

WP NO. 17354/2026 (T - MVT)

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

[SRI. POREDDY NAGENDRA REDDY, VS. THE UNION OF INDIA
AND OTHERS]

11.06.2026

(VIDEO CONFERENCING / PHYSICAL HEARING)

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

Mr. R. Bhadrinath, the learned counsel for the petitioner, and Mr. Hema Kumar, a learned Additional Government Advocate who accepts notice for the second to fifth respondents, are heard.

The dispute is over a claim by the State Government that, because the petitioner plies the vehicle in the State of Karnataka or only across definite places in two States including Karnataka, must pay road tax in Karnataka though the vehicle may have registration with another State and all India Tourist Permit. It is undisputed that this Court which is seized of the matters in these regards has granted interim orders restraining the respondents from seizing the vehicle but observing that they would be at liberty to inspect the vehicle.

When queried, Mr. Hema Kumar submits that if during inspection it is ascertained that a vehicle with outside State

Registration and All India Tourist Permit is being used as a transport vehicle to ferry passengers within the State or between two places across two States, there will be a demand to pay a tax based on the capacity of the vehicle.

For reasons of parity, this Court must direct the respondents not to seize the petitioner's vehicle, but with liberty to inspect the vehicle. It is ordered accordingly, and this Court also observes that if upon inspection the Authorities are of the opinion that the petitioner is using the subject vehicle as *a transport vehicle* to ferry passengers to definite destinations within the State or outside the State, they will be at liberty to raise a demand subject to further orders of this Court.

The Memo of Appearance filed by Mr. Suresh H S for the first respondent is accepted.

(B M SHYAM PRASAD)
JUDGE