

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 5149/2026

M/s. Ekta Enterprises, A Partnership Firm Having Its Office at Plot No.5, Mall Road No.5, Umrarvihar, Kanakpura, Jaipur, Rajasthan-302043 Through Its Partner Mr. Praveen Jain S/o Shri Gajendra Kumar Jain, aged About 46 Years, R/o 49, Mahadev Nagar, Gandhi Path, Vaishali Nagar, Jaipur, Rajasthan.

-----Petitioner

Versus

1. The Secretary And Transport Commissioner, Government Of Rajasthan, Parivahan Bhawan, Jaipur, Rajasthan.
2. The Regional Transport Officer, Ajmer, Rajasthan.
3. The District Transport Officer, Kishangarh, Ajmer Rajasthan.

-----Respondents

For Petitioner(s) : Mr. Dinesh Bishnoi
Mr. Satish Kumar

For Respondent(s) : Mr. Sachin Singh Rathore, AAG

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU

Order

18/03/2026

1. Learned counsel for the petitioner submits that the Crane Mounted Vehicle/Reach Stacker Machines & Forklift Machine does not come within the ambit of Motor Vehicles Tax and Surcharges and, therefore, Motor Vehicles Tax and Surcharges could not have been imposed on the concerned machines.
2. Learned counsel further submits that the transport charges were also paid vide Challan on 14.03.2026, even thereafter, the RTO has seized the vehicle and had imposed taxes and penalty.

3. Learned counsel has relied upon the judgment passed by the Hon'ble Apex Court in the case of "**Ultratech Cement Ltd. vs. The State of Gujarat & Ors.**" 2026 SCC OnLine SC 48 (Civil Appeal Nos.3352-3353, 3357-3358 of 2017) dated 08.01.2026, to submit that such vehicles do not come within the definition of Motor Vehicle and, therefore, tax could not have been imposed.
4. Issue notice to respondents, returnable within four weeks.
5. Meanwhile till further orders, the seized Crane Mounted Vehicle/Reach Stacker Machines & Forklift Machine shall be released to the petitioner, subject to submitting a solvent security of the tax amount.

(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACTING CJ

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