HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 4772/2024

Container Corporation Of India Limited, A Navratna Undertaking Of Ministry Of Railways. Through Devraj S/o Shri Ram Dass, Aged About 59 Years Working As Group General Manager, With The Petitioner Having Head Office At Concor Bhawan, C-3, Mathura Road, New Delhi-110076

----Petitioner

Versus

1. The Secretary And Transport Commissioner, Govt. Of Rajasthan, Parivahan Bhawan Jaipur (Rajasthan)
2. Regional Transport Authority, Jaipur Region, Jaipur
3. District Transport Officer, Jaipur.
4. Taxation Officer, Jhalana Dungri (Non-Transport), Regional Transport Office (First)

----Respondents

<u>Connected With</u>

D.B. Civil Writ Petition No. 4114/2024

M/s Loadstar Equipment Limited, Through Authorised Singnatory Mr. P. Ajith Kumar Son Of Shri Parasuraman Aged About 25 Years Working In Load Star Equipment Ltd. As Engineer, No. 18-B, Ii Phase, Peenya Industrial Area, Bengaluru- 560058.

----Petitioner

Versus

1. The Secretary And Transport Commissioner, Govt. Of Rajasthan, Parivahan Bhawan Jaipur (Rajasthan)
2. Regional Transport Authority, Jaipur Region, Jaipur
3. District Transport Officer, Jaipur

----Respondents

D.B. Civil Writ Petition No. 12036/2024

Container Corporation Of India Limited, A Navratna Undertaking Of Ministry Of Railways. Through Dev Raj S/o Shri Ram Dass, Aged About 59 Years Working As Group General Manager, Having Head Office At Concor Bhawan, C-3, Mathura Road, New Delhi-110076

----Petitioner

Versus

1. The Secretary And Transport Commissioner, Govt. Of Rajasthan, Parivahan Bhawan Jaipur (Rajasthan)
2. Regional Transport Authority, Jaipur Region, Jaipur
3. District Transport Officer, Jaipur.
4. Taxation Officer, Jhalana Dungri (Non-Transport), Regional Transport Office (First) Jaipur.

----Respondents

For Petitioner(s)	:	Mr. Satish Khandelwal
For Respondent(s)	:	Mr. Anshuman Singh, Mr. Sachin Singh Rathore, AAAG for Mr. S.S. Naruka, AAG

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE ASHOK KUMAR JAIN

Order

18/04/2026

1. Learned counsel for the appellants submits that the issue involved in these writ petitions has already been considered and decided by Hon'ble Supreme Court in case of **Ultrachtech Cement Ltd. Vs. The State of Gujarat & Ors. reported as 2026 INSC 43,** wherein it has been held as under:

> *"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."*

2. Learned counsel for the respondent(s) has not disputed the judgment of Hon'ble Supreme Court in case of **Ultratech Cement (supra).**

3. Heard learned counsel for the parties and perused the material placed on record.

4. In that view of the matter, these writ petitions are allowed and the impugned orders are set aside. Any tax amount deposited by the petitioner(s) under protest shall be refunded to the petitioner(s).

(ASHOK KUMAR JAIN),J (INDERJEET SINGH),J

CHETNA BEHRANI /57-59