

Tax – Transport Vehicle U.P. Motor Vehicles Taxation Act, 1997 – S. 12 – Owner or operator has to first pay the tax in advance and thereafter if the transport vehicle is not used for a continuous period of one month or more since the tax was last paid, he may have to apply for the refund, which may be granted subject to compliance of the necessary requirements as per first proviso to Section 12 and subject to satisfaction of the Taxation Officer that the transport vehicle has not been used for a continuous period of one month or more since the tax was last paid – There is only one eventuality where no tax or advance tax under the Act, 1997 shall be payable namely under sub-section (2) of Section 12, where the operator or, as the case may be, the owner of a motor vehicle, does not intend to use his vehicle for a period of one month or more, he shall, before the date the tax or additional tax, as the case may be, is due, surrender the certificate of registration, the token, if any, issued in respect of the motor vehicle and the permit, if any, to the Taxation Officer of the region where the tax or additional tax was last paid and only on such surrender, no tax or additional tax under Act, 1997 shall be payable in respect of such vehicle for each completed calendar month of the period during which the vehicle remains withdrawn from use and the aforesaid documents remain surrendered with the Taxation Officer.

**[2022 Scej 0250](#)**

**[.Mahindra and Mahindra Financial Services Ltd. v. State of U.P., 2022 Scej 0250](#)**