

विं.सं.ली.पुन.क्र. - 1192 का पुनर्निर्देश (ख) का परिशिष्ट 3
विषय - म.प. में संचालित प्रत्येक सं. [क. 1192] के विरुद्ध कार्यवाही (पृष्ठ सं. 1, 2) ①
पुनर्कर्ता - मान. विधायक श्री उमंग सिंघार

WP-3433-2026

IN THE HIGH COURT OF MADHYA PRADESH
AT JABALPUR

WP No. 3433 of 2026

(M/S JAES PROJECTS I PVT. LTD AND OTHERS Vs THE STATE OF MADHYA PRADESH AND OTHERS)

Dated : 18-02-2026

Shri Brian D'Silva - Senior Advocate with Shri S.S.Oberoi - Advocate
for the petitioners.

Shri Sumit Raghuwanshi - Government Advocate for the
respondents/State.

Issue notice to the respondents on payment of process fee within seven
working days by RAD mode, failing which this petition shall stand
dismissed without further reference to the Court.

Heard on the question of interim relief.

It is the case of the petitioner that they have been served with a
demand notice dated 02.01.2026 regarding road tax imposed upon the
vehicles run by the petitioners. It is submitted that they have allotted the
work of running the vehicle that is Ambulance under the National Health
Mission on 29.11.2021. Since then they are operating the same. Now all of a
sudden a demand notice has been issued to the petitioners raising a demand
of Rs.22,38,856/- in terms of Section 16(3) of the M.P. Motorian Karadhan
Adhiniyam, 1991. It is submitted that the order dated 31.12.2025 mentioned
in the demand notice (Annexure P-10) has not been served to the petitioners
and no notice was issued to the petitioners at any point of time. It is their case
that they are not liable to pay the road tax as they are doing the services
under the National Health Mission. The petitioners claim exemption under

the said category. The petitioners also apprehend the coercive action against them for not complying with the demand notice.

Despite two opportunities granted to the State counsel to seek instructions with respect to imposition of the road tax on the petitioners' vehicles there is no response. It is only submitted that they have already written letter to the department dated 05.02.2026 and Fax sent on 06.02.2026 but there is no response from the Department.

Under these circumstances, as a matter of interim relief, it is directed that no coercive action to be taken against the petitioners in pursuance to the demand notice, till the next date of hearing.

State counsel is at liberty to file response to the petition along with stay vacating application.

The defaults pointed out by the Registry be also cured by the next date of hearing.

Certified copy as per rules.

(VISHAL MISHRA)
JUDGE

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सं. कार्य. प्रबंधक IRTS
राष्ट्रीय स्वास्थ्य मिशन, मध्य प्रदेश