



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P(C) No. 11887 of 2026

Bhavesh Kumar Jain

....

Petitioner

Mr. M. Padhy, Advocate

-versus-

***The State Transport Authority,
Odisha & another***

....

Opp. Parties

Mr. Pravakar Behera, Standing Counsel
for Transport Department

CORAM:

THE HON'BLE MR. JUSTICE CHITTARANJAN DASH

ORDER

08.07.2026

Order No.

02. 1. Heard learned counsel for the Parties.
2. By means of this application, the Petitioner seeks the following relief:-

“Quash the Certificate for recovery of arrear dated 31.12.2025 in the Vehicle No- OR 19K 4713 from 01.01.2023 to 31.03.2026 of Rs-16120/- issued by the Tax Recovery Officer- Cum -RTO, Koraput as at Annexure -2.

(ii) Declare/pass order that the Petitioner is not liable for payment of any tax for the period from 01.01.2023 to 31.03.2026 as the vehicle was not used or kept for use as the Vehicle RC had expired from 30.11.2017.

(iii) Direct the Opp. Party No-2 to reconsider the matter and reassess the tax liability of the petitioner vehicle No OR 19 K 4713”.

3. In course of the hearing in the application, the learned counsel for the Petitioner drew the attention of this Court to the fact that the vehicle in question bearing Regd. No. OR 19 K 4713



got its registration on 11.11.2010 and has completed 15 years 04 months and 11 days. The learned counsel for the Petitioner submits that the vehicle has out lived its utility in the meanwhile and as such, the demand made by the Opposite Party No.2 vide Annexure-2 is not in accordance with law and requires to be quashed.

4. Perusal of Annexure-2 reveals that a sum of Rs.16,120/- has been demanded towards MV Tax/ Additional Tax/ Penalty for the period from 01.01.2023 to 31.03.2026. The vehicle in question is in good carrier. Considering the above facts, the Petitioner having not being afforded an opportunity of being heard to explain the reason of denying the payment, the liability has to be considered by the authority, while quashing the demand as initiated under Annexure-2, it is directed that the RTO, Koraput shall examine the aforesaid aspect upon giving an opportunity of being heard to the Petitioner and to pass appropriate order in accordance with law. The Petitioner is directed to be present before the RTO, Koraput within 15 days along with the certified copy of this order to enable the RTO to proceed further in the matter. Needless to mention that we do not express any opinion on the merits of this demand.

5. The Writ Petition is accordingly disposed of.

(Chittaranjan Dash)
Judge

Signature Not Verified

Digitally Signed
Signed by: BIJAY KETAN SAHOO
Reason: Authentication
Location: HIGH COURT OF ORISSA
Date: 09-Jul-2026 16:32:41