



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.16401 of 2026

Durga Prasad Mishra

....

Petitioner

Mr. Amit Kumar Sahu, Advocate

-versus-

State Of Odisha & Anr.

....

Opp. Parties

Mr. U.C. Behura, AGA

CORAM:

THE HON'BLE MR. JUSTICE CHITTARANJAN DASH

ORDER

30.06.2026

Order No.

- 01.**
1. Heard learned counsel for both the Parties.
 2. By means of this Application, the Petitioner seeks the following relief:

“It is therefore most humbly prayed that this Hon’ble Court may graciously be pleased to admit the writ petition and direct the Opposite Party No.2 to accept the arrear MV Tax and additional MV Tax for the period from 01.04.2022 to 31.12.2025 in respect of the vehicle bearing Regd. No. OR 10 D 4258 (Goods Carrier) without insisting upon the penalty amount and further direct the OP No.2 to consider and dispose of the representation of the petitioner under Annexure-3 in accordance with law within a stipulated period.”
 3. Learned counsel for the Petitioner, in course of the hearing, submitted that the Petitioner, who is the registered owner of a bus bearing Registration No. OR 10D 4258, for some reason could not run it and the vehicle was standing idle and was kept off road, with due intimation to the Authority. He also tells that the vehicle was having major manufacturing defect for which it could not be brought on the road for the purpose it had been purchased.



4. As a result, the owner was forced to keep the vehicle off road and appropriately intimated the Regional Transport Officer (RTO), Chandikhole. However, the Authorities under the M.V. Act, have imposed tax upon the owner without even issuing a show cause notice. The Petitioner having received the demand from the Authority moved a representation before the Regional Transport Officer (RTO), Chandikhole, on 25.03.2026. But, the Authority is sitting tight over the matter and has not responded to such representation of the Petitioner.

5. Needless to say, the Authority is required to assess the penalty over and above the road tax only upon giving an opportunity of being heard to the Petitioner which the Authority, in the instant case, has failed to adhere to. Consequently, there is force in the submissions made by the learned counsel for the Petitioner.

6. This Court, therefore, while quashing the order impugned dated 25.03.2026 favoured the prayer of the Petitioner and directs the Opposite Party No.2, i.e., the Regional Transport Officer (RTO), Chandikhole to give an opportunity of being heard to the Petitioner before acting upon the demand raised under Annexure-2.

7. The Petitioner shall appear before the Regional Transport Officer (RTO), Chandikhole, along with a certified copy of this order within a period of fifteen (15) days upon which the Opposite Party No.2 (the Regional Transport Officer (RTO), Chandikhole,)



shall give an opportunity of hearing and pass a reasoned order in accordance with law. The writ application stands disposed of accordingly.

(Chittaranjan Dash)
Judge

Priyanka

Signature Not Verified

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Signed by: PRIYANKA BARIK
Reason: Authentication
Location: HIGH COURT OF ORISSA, CUTTACK
Date: 01-Jul-2026 16:49:59

