IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.13272 of 2015

==

Shambhu Prasad Son of Late Bishwanath Prasad Vill - Keshariya, P.S. - Keshariya, District - East Champaran.

.... Petitioner/s

Versus

1. The State of Bihar through Principal Secretary Department of Revenue Govt. of Bihar Patna.
2. Transport Commissioner Govt. of Bihar, Patna.
3. District Transport Officer East Champaran Motihari.
4. District Certificate Officer East Champaran, Motihari.

.... Respondent/s

==

with

Civil Writ Jurisdiction Case No.6778 of 2015

==

Shambhu Prasad Son of Late Bishwanath Prasad Vill- Keshariya, P.S.- Keshariya, District- East Champaran.

.... Petitioner/s

Versus

1. The State of Bihar through Principal Secretary Department of Revenue Govt. of Bihar Patna.
2. The Transport Commissioner Govt. of Bihar Patna.
3. The District Transport Officer East Champaran Motihari.
4. The District Certificate Officer East Champaran, Motihari.

.... Respondent/s

==

Appearance :

For the Petitioner/s : Mr. Sanjay Kumar Pandey, Advocate

For the State : Mr. Sajid Salim Khan, SC-25

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

6 21-08-2017 Challenging the show cause notice and the warrant of arrest issued against the petitioner and the coercive step taken for non-deposit of the tax under the Bihar Motor Vehicle Taxation

Act with regard to two vehicles bearing registration Nos. BR05AP-5105 and BPE-5105, both the petitions have been filed.

In one case the vehicle was registered in the name of the petitioner's father and in the other case it is registered in his name. However, the fact remains that in the show cause notice to the petitioner and his father, it is indicated that they have not paid the tax to the Department for the year in question and therefore coercive action for arresting them is being taken for recovery of the amount.

It is the case of the petitioner that no liabilities are due and all the liabilities have been discharged and show cause notice has been issued on wrong consideration.

Be that as it may, the fact remains that at the stage when the writ petitions were filed only show cause notice was issued. However, as coercive action for arrest of the petitioner was initiated, the writ petitions were filed and by the interim order dated 28.8.2015 the process of arrest was stayed by this Court.

Keeping in view the aforesaid and the fact that it is only a show cause notice issued to the petitioner, we direct the petitioner to submit reply to the show cause along with the relevant documents demonstrating the payment of taxes and penalty and on the documents being shown, the respondents shall consider the objection of the petitioner in reply to the show cause and thereafter decide the show cause by speaking order in accordance with law.

Till the decision is not taken on the show cause notice, no coercive action shall be initiated against the petitioner.

With the aforesaid, both the writ petitions stands disposed of.

(Rajendra Menon, CJ)

S.Pandey/- **(Anil Kumar Upadhyay, J)**

U			