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HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Petition (C) No. 3725 of 2019**

Pramod Kumar Sahu S/o Late Krishna Kumar Sahu, Aged About 42 Years, R/o Vallabh Nagar, Pachpedi Naka, Raipur, Police Station Rajendra Nagar, Raipur, District Raipur, Chhattisgarh

---- Petitioner**Versus**

1. State Of Chhattisgarh Through The Secretary, Department Of Transport, Mahanadi Bhawan, Mantralaya, Naya Raipur, District Raipur, Chhattisgarh
2. Regional Transport Authority, District Taxation Officer, Raipur, District Raipur, Chhattisgarh

---- Respondents

For Petitioner	:	Mr. Ajay Shrivastava, Advocate
For State	:	Mr. Anshuman Shrivastava, P.L.

Hon'ble Shri Justice P. Sam Koshy**Order On Board****18.10.2019**

1. The challenge in the present writ petition is to the order Annexure P-1 dated 01.06.2015 whereby the authorities concerned have assessed tax against the petitioner under the provisions of the Chhattisgarh Motor Vehicle Taxation Act, 1991.
2. At the outset this Court is of the opinion that the challenge has been made at a belated stage inasmuch as Annexure P-1 is an order dated 01.06.2015 and the present writ petition has been filed on 15.10.2019

i.e. after more than 4 years.

3. The contention of the petitioner in this regard is that he has been recently intimated/informed in respect of such an order being passed.
4. This Court is not inclined to entertain the writ petition on two grounds. Firstly, the writ petition has been filed at a belated stage and secondly, under the Motor Vehicle Taxation Act, 1991 there is a provision of appeal under Section 20 and therefore, the petitioner ought to have availed the remedy available to him under the statutes before approaching the writ Court.
5. For the aforesaid reasons, the writ petition fails and accordingly stands dismissed.
6. The dismissal of writ petition would not preclude the petitioner from availing the statutory remedy available to him under the provisions of law challenging the impugned order Annexure P-1.

Sd/-
P. Sam Koshy
Judge