

**HIGH COURT OF CHHATTISGARH, BILASPUR****WPT No. 244 of 2018**

- Naval Kishore Dewangan S/o Late Shri Ramgopal Dewangan Aged About 36 Years, Caste Dewangan, R/o 102, R. S. Marg, Rani Road Town School, Champa, District Janjgir Champa, Chhattisgarh. Through Power Of Attorney Holder Kamal Kishore Dewangan, S/o Late Shri Ramgopal Dewangan, Aged About 33 Years. Caste Dewangan, R/o 102 R. S. Marg, Rani Road Town School, Champa, District Janjgir- Champa, Chhattisgarh

**---- Petitioner****Versus**

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

**---- Respondent**


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For Petitioner : Shri Shailendra Bajpai, Advocate.  
 For Respondents : Shri Sudeep Verma, Deputy GA.

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**Hon'ble Shri Justice Prashant Kumar Mishra****Order On Board****12/03/2019 :**

1. Perusal of the impugned order, particularly, para-4 thereof would indicate that notice of the proceeding was not served on the petitioner. Therefore, the impugned order is set aside on the ground of violation of principles of natural justice.
2. Let the authority pass fresh order after providing opportunity of hearing to the petitioner. Needless to say, after quashing of the

impugned order, the impugned recovery is not executable against the petitioner. It is made clear that this Court has not expressed any opinion on the merits of the case and the parties would be at liberty to raise all the grounds, both factual and legal, before the Taxation Officer.

3. In view of the above, the Writ Petition stands disposed of.

Sd/-  
**Judge**  
(Prashant Kumar Mishra)

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