ORDER SHEET
WPO/409/2020
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

GOUTAM KUMAR SARANGI
Versus
THE STATE OF WEST BENGAL & ORS.

BEFORE:
The Hon'ble JUSTICE SAUGATA BHATTACHARYYA
Date : 8th December, 2021

Appearance:
Mr.Arabinda Chatterjee Sr. Adv.
Ms. Kakali Dutta, Adv.
For the petitioner
Mr. Amal Kukar Sen A.G.P
Ms. Ashima Das (Sil), Adv.
For State.

The Court : The writ petition has been taken up for hearing in the presence of the learned advocates representing the writ petitioner as well as respondent authorities.

The issue relates to calculation of tax payable by the writ petitioner in respect of vehicle relating to inter-state stage carriage permit being 70-G/2016 for the route from Bhubaneswar to Ghatal Via Balasore, Jaleswar, Contai and back. Admittedly the permit is valid up to 31st July, 2021. It has been submitted by Mr. Arabinda Chatterjee, learned senior advocate that quarterly tax for plying the vehicle was deposited for the period from 3rd March, 2020 to 2nd June, 2020 and the amount was to the tune of Rs. 29,191/- but due to declaration of lock down with effect from 24th March, 2020 in view of Covid-19 out break the writ petitioner could not ply the vehicle for a considerable period of time though quarterly tax was deposited in advance as per the norms up to 2nd June, 2020.

It is submitted by the writ petitioner and it also appears from the representation dated 9th October, 2020 made by the writ petitioner to the concerned respondent authorities that the writ petitioner has been plying the said vehicle from 1st of October, 2020 onwards.

The grievance of the writ petitioner is that since the writ petitioner due to declaration of lock down on outbreak of Covid-19 could not ply the vehicle from 24th March, 2020 till 30th September, 2020 the advance Road Tax and Additional Tax which was deposited for the period from 3rd March, 2020 to 2nd June, 2020 needs to be adjusted while making payment of advance road tax as well as additional tax for the period from 1st October, 2020 onwards. The said representation dated 9th October, 2020 preferred by the writ petitioner is pending before the concerned respondent authorities but till date the same has not been responded to. The petitioner seeks determination of road tax and additional tax upon adjustment of the payment which was made for the period from 3rd March, 2020 to 2nd June, 2020. The petitioner has also prayed for waiver of penalty which the petitioner apprehends to be imposed upon him.

Mr. Amal Kumar Sen, learned Additional Government Pleader appears on behalf of respondents and submits that since the representation dated 9th October, 2020 is remaining pending, necessary directions may be made upon Additional Secretary, Transport Department, Government of West Bengal for consideration. The Additional Secretary, Transport Department, Government of West Bengal who is in charge of dealing with tax matters may be directed to take a decision on the claim of the writ petitioner.

This Court has considered rival submissions of the parties to this writ petition and has also taken note of the relevant documents which are part of the record and directs the Additional Secretary, Transport Department, Government of West Bengal to pass a reasoned order on the representation dated 9th October, 2020 of the writ petitioner within a period of six weeks from the date of communication of this order after granting opportunity of hearing to the writ petitioner. At the time of hearing of the writ petitioner, it will be open to the writ petitioner to take all relevant subsequent issues for consideration. The decision to be taken by the Additional Secretary, Transport Department, Government of West Bengal shall be communicated to the writ petitioner within a period of one week thereafter.

With the above direction, the writ petition stands disposed of.

There shall be no order as to costs.

Leave is granted to the advocate-on-record of the writ petitioner to add Additional Secretary, Transport Department, Government of West Bengal, in charge of tax matters as a party respondent by tomorrow.

Urgent certified photostat copy of this order, if applied for, be given to the parties subject to compliance of all requisite formalities.

(SAUGATA BHATTACHARYYA , J.)

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