

HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WPT No. 41 of 2021

Tezmul Husaain S/o Late Shri Mohammad Haneef Aged About 52 Years R/o Ward No. 15, Near Vinay Hotel, Manendragarh, District : Koriya (Baikunthpur), Chhattisgarh

--- **Petitioner**

Versus

1. State of Chhattisgarh through Secretary, Department of Transport, New Mantralay, New Raipur, Chhattisgarh.
2. Regional Transport Authority Chhattisgarh, Sector 27, New Raipur, Chhattisgarh
3. Secretary Regional Transport Authority, Chhattisgarh, Sector 27, New Raipur, Chhattisgarh
4. Taxation Officer / Regional Transport Authority Ambikapur, Surguja Chhattisgarh ---

Respondents

25.03.2021	Mr. F.S. Khare, counsel for the petitioner. Mr. Amrito Das, Addl. Advocate General for the State. The Challenge in this petition is to the levy of tax by the Income Tax Department u/s 3 of the C.G.Motoryan Karadhan Adhiniyam, 1991. Since the order impugned would be appealable under section 20 of the Act, 1991 as also under Rule 18 of the Madhya Pradesh Motoryan Karadhan Rules, 1991 wherein the statutory period has been prescribed to 30 days and as the remedy of appeal is available to the petitioner, I am not inclined to interfere in the impugned order. Accordingly, this writ petition is dismissed. Sd/- GOUTAM BHADURI JUDGE	
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