

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 150 of 2021

Uttam Singh Domir S/o Manohar Singh Aged About 63 Years Resident Of
MIG 39, Chandela Nagar, Bilaspur, Tahsil And District Bilaspur
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 Bilaspur, District Bilaspur
Chhattisgarh.

---- Respondents

For Petitioner : Shri Shailendra Kumar Bajpai, Advocate.

For State/respondent : Shri Gagan Tiwari, Dy.G.A.

Hon'ble Shri Justice Goutam Bhaduri

Order On Board

03.09.2021

Heard.

1. Learned counsel for the petitioner would submit that the orders have
been passed without giving any opportunity of hearing to the petitioner.
He would submit that in order to impose a tax liability the petitioner at
least is entitled to be heard and without hearing the petitioner the rules of
natural justice are defeated.
2. The return has been filed, however it is silent on the aspect that whether
the petitioner was heard or not and even the order do not reflect so. It is
settled proposition that when the orders which are affecting the right of
the parties are passed without giving any opportunity of hearing then the
High Court will get the jurisdiction to go into it despite the fact that the
alternate remedy is available. Considering the short question involved
and after going through the earlier order of the like nature passed in
WPT No.109/2019, WPT No.84/2019, I am inclined to allow this petition.
Consequently, order dated 29/01/2021 (Annexure P-1) is quashed. The

matter is remanded back to the authority with a direction that he may be given opportunity of hearing before any orders are passed which imposes tax liability on the petitioner.

3. Accordingly, the petition stands allowed to the extent indicated above.

Sd/-

(Goutam Bhaduri)
Judge

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