AD. 198.
May 6, 2022.
MNS.

WPA No.7864 of 2022

Sm. Lakshmi Devi
Vs.
State of West Bengal and others

Mr. Dilip Kumar Samanta,
Mr. Biswapriya Samanta

…for the petitioner.

Mr. Amal Kumar Sen,
Mr. Suman Sengupta

…for the State.

Affidavit-of-service filed in Court today be kept on record.

Learned counsel for the petitioner contends that the petitioner had obtained an Inter-State Stage Carriage Permit from the end of the Bihar State Transport Authority and thereafter the said authority wrote to the West Bengal State Transport Authorities on October 4, 2021 requesting counter-signature on the said permit, which is necessary for plying the said vehicle validly.

Thereafter, it is argued, on the basis of the annexures at pages 33 to 34A of the writ petition, that the petitioner has paid the first installment of quarterly taxes. However, the West Bengal State Transport Authority has not yet considered the request of the Bihar State Transport Authorities for counter-signature on the petitioner's permit.

Learned counsel appearing for the State-respondents contends, by placing reliance on Annexure – P6 at page 35 of the writ petition, that the Deputy Secretary, State Transport Authority, West Bengal, had communicated to the Taxing Officer, P.V.D., to ensure and collect Additional Tax and M.V. Tax against the petitioner's vehicle in respect of the Inter-State Stage Carriage Permanent Permit for the period February 2, 2022 to September 16, 2026 (quarterly). It is submitted that the said amount has not yet been paid by the petitioner.

That apart, it is contended that the payment of the first quarterly tax is a condition precedent of running the vehicle and, as such, the respondent authorities did not commit any illegality or irregularity in not having considered the issue of counter-signature till date.

It appears from the materials that the petitioner is justified in arguing that the respondent authorities, in view of the acceptance of the first quarterly tax, ought to have decided the question of counter-signature prior to asking for the subsequent quarterly taxes vide communication dated January 31, 2022.

Since the petitioner has paid the initial quarterly tax, there cannot be any impediment in such counter-signature being carried out by the West

Bengal State Transport Authorities, subject to the petitioner clearing the next quarterly taxes.

Contrary to the submission of learned counsel for the respondent authorities, it does not commensurate with logic that the petitioner has to pay the entire taxes for the total period of the permit, that is, from February 2, 2022 to September 16, 2026 at one go, particularly, since the communication dated January 31, 2022 at page 35 of the writ petition, indicates that quarterly payments were insisted upon.

Hence, WPA No. 7864 of 2022 is disposed of by directing the respondent no. 3, that is, the Secretary, State Transport Authority, West Bengal, to complete all formalities regarding counter-signature, subject to the petitioner clearing the due quarterly installment till date, as expeditiously as possible, positively within a period of three weeks from the clearance of such quarterly amount by the petitioner.

There will be no order as to costs.

Urgent photostat certified copies of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Sabyasachi Bhattacharyya, J.)