

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**WP(C) No.2812 of 2022**

***Premananda Prusty***

....

***Petitioner***

***-versus-***

***State of Odisha & others***

....

***Opposite Parties***

**CORAM:  
THE JUSTICE S.PUJAHARI**

**ORDER**

**07.02.2022**

**Order  
No.**

01. 1. This matter is taken up through Hybrid mode.
2. The defect pointed out by the S.R is ignored. The matter is taken up for final disposal on the consent of both the parties.
3. Heard leaned counsel for the parties.
4. The grievance of the Petitioner is that he has been imposed penalty without giving him any show cause notice and the opposite party did not accept the M.V. Tax.
5. Considering the limited grievance of the Petitioner, so also in view of the settled position of law that penalty cannot be imposed without giving any show cause notice, decided in the case of **Sujit Kumar Dhir and others vrs. Regional Transport Office, Keonjhar and others**, reported in 2014 (II) OLR 1070, this Court directs the opposite party to accept the

M.V. Tax from the Petitioner. But, so far as the imposition of penalty is concerned, the opposite party shall ask the Petitioner for a show cause and after filing such show cause, the same shall be disposed of in the manner known to law with regard to the liability of penalty to be imposed on the Petitioner.

6. With the aforesaid order, this Writ Petition stands disposed of.

7. Urgent certified copy of this order be granted on proper application.

**(S. Pujahari)**  
**Judge**

PKS

