

IN THE HIGH COURT OF ORISSA AT CUTTACK

WP(C) No.6380 of 2022

Ajit Kumar Biswal

....

Petitioner

-versus-

Tax Recovery Officer

....

Opposite Party

CORAM:

THE JUSTICE S.PUJAHARI

ORDER

31.03.2022

Order

No.

01.

1. This matter is taken up through Hybrid mode.

2. Heard learned counsel for the parties.

3. 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 in respect of the vehicle bearing registration number OD-02-T-4485.

4. 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.

5. However, it is made clear that if the case of the Petitioner is squarely covered by the decision of this Court in the case of **Sujit Kumar Dhir** (supra), the authority concerned shall act on the same accordingly.

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

