

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 14078 of 2022

Sakthi Sugars Ltd., Dhenkanal* *Petitioner

Mr. Rakesh Behera, Advocate

-versus-

***Tax Recovery Officer-cum-RTO,* *Opp. Party*
Dhenkanal**

Mr. Pravakar Behera,
Standing Counsel, Transport Department

**CORAM:
JUSTICE K.R. MOHAPATRA**

**ORDER
27.06.2022**

Order No.

1. This matter is taken up through Hybrid mode.
2. Petitioner in this writ petition seeks to assail the warrant of attachment under Annexure-2 issued by the Tax Recovery Officer, Dhenkanal for non-payment of M.V. Tax/Additional tax/Penalty in respect of vehicle bearing registration No.OR-06-9900 (truck).
3. Mr. Behera, learned counsel for the Petitioner submits that pursuant to the notice dated 16th February, 2022 issued by the Taxing Officer-cum-RTO, Dhenkanal under Annexure-1, the Petitioner filed a petition dated 16th April, 2022 denying its liability in the form of reply to show cause notice received on 16th March, 2022 enclosing the Form-I. The Tax Recovery Officer, Dhenkanal, without considering the same, issued the order of attachment on 2nd April, 2022, i.e., prior to expiry of thirty days on receipt of notice under Annexure-1. In that view of the matter, he prays to set aside the warrant of attachment

under Annexure-2 and to consider its objection/petition for denial of its liability giving opportunity of hearing.

4. Mr. Behera, learned Standing Counsel for Transport Department, submits that from the materials available on record, it appears that the Taxing Officer, Dhenkanal has followed the due procedure of law. However, since the Petitioner has made grievance that its objection/petition for denial of liability has not been considered necessary direction may be made for consideration of its petition for denial of liability.

5. Taking into consideration the submissions of learned counsel for the parties, this Court, without expressing any opinion on the merit of the case of either party, disposes of the writ petition with a direction to the Tax Recovery Officer-cum-RTO, Dhenkanal to consider the objection/petition denying liability of the Petitioner, as expeditiously as possible, preferably within a period of three weeks from the date of production of certified copy of this order and communicate the same to the Petitioner.

5.1 Till the date of consideration of objection/petition denying liability of the Petitioner, warrant of attachment issued under Annexure-2 in respect of Certificate No.625/2022 shall remain stayed.

Issue urgent certified copy of the order on proper application.

(K.R. Mohapatra)
Judge