

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

**W.P.(C) NO. 14347 OF 2022**

***Yudhisthira Parida and Co., Bhadrak* ..... *Petitioner***

Mr. Pranab Kumar Samantray,  
Advocate

*-versus-*

***State of Odisha and others* ..... *Opp. Parties***

Mr. Suvashis Pattnaik,  
Additional Government Advocate  
(For Opp. Party No.1)  
Mr. Pravakar Behera, Standing Counsel  
(For Opp. Party Nos. 2 and 3)

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

**ORDER  
22.06.2022**

**Order No.**

1. This matter is taken up through hybrid mode.
2. The Petitioner in this writ petition prays for a direction for acceptance of arrear tax amount by exempting penalties due to non-payment of tax of the vehicle bearing Registration No. OD-04-N-9939 (Tipper) for the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> June, 2022 within the stipulated period.
3. Mr. Samantray, learned counsel for the Petitioner submits that the Petitioner may be permitted to pay the arrear tax and move the appellate authority challenging imposition of penalties. He further submits that due to some inadvertency, the Petitioner could not pay the tax in time in respect of the aforesaid vehicle for which the authorities have imposed penalties. He, therefore, prays for a direction for waiver of the penalties and acceptance of the arrear tax in question.

4. Mr. Behera, learned Standing Counsel for the Transport Department submits that similar writ petitions have been disposed of granting liberty to the Petitioner to pay the arrear tax and file an appeal before the appellate authority assailing imposition of penalties.

5. Taking into consideration the submissions of learned counsel for the parties, this writ petition is disposed of with a direction that in the event the Petitioner pays the arrear tax in respect of the vehicle bearing Registration No.OD-04-N-9939 (Tipper) within a period of four weeks and gives an undertaking to the effect that he will file an appeal before the appellate authority for waiver of the penalties, the appropriate authority shall accept the same and proceed in accordance with law. On payment of outstanding tax amount and upon filing of an application, if any, the authority shall consider issuance of permit and fitness certificate in respect of the aforesaid vehicle in accordance with law.

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

**(K.R. Mohapatra)**  
**Judge**

bks