

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 18501 of 2022

Black Diamond Technical Education Society, Jharsuguda ***Petitioner***

Mr. Sidharth Mishra-1, Advocate

-versus-

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

Mr. Pravakar Behera,
Standing Counsel for Transport

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

ORDER

13.09.2022

Order No.

3. 1. This matter is taken up through Hybrid mode.
2. 2. Petitioner in this writ petition seeks to assail the warrant of attachment issued in respect of vehicle bearing registration No.OR-15-G-8994.
3. 3. Mr. Mishra, learned counsel for the Petitioner submits that the Petitioner had earlier approached this Court in W.P.(C) No.12233 of 2022 assailing imposition of tax and penalty in respect of the aforesaid vehicle, which was disposed of granting liberty to the Petitioner to approach the Tax Recovery Officer by filing show cause within fifteen days. It is submitted that although the petitioner has filed show cause but without considering the same the impugned warrant of attachment under Annexure-4 was issued. Hence, he prays for setting aside the warrant of attachment issued by the Tax Recovery Officer, Sambalpur.
4. 4. Considering the submission made by learned counsel for the Petitioner, this Court directed Mr. Behera, learned Standing Counsel for Transport to take instruction in the matter. He, on telephonic instruction, submits that before issuance of warrant of

attachment, the show cause reply/objection submitted by the Petitioner was not taken into consideration.

5. In view of the above, this Court without expressing any opinion on the merit of the case of the Petitioner, disposes of the writ petition with a direction that the Tax Recovery Officer, Sambalpur, Sambalpur-Opposite Party No.3 shall take a decision on the show cause reply/objection filed by the Petitioner objecting imposition of tax and penalty in respect of vehicle bearing registration No.OR-15-G-8994. Till a decision is taken on the objection/show cause reply filed by the Petitioner, no coercive action pursuant to warrant of attachment under Annexure-4 shall be taken.

Issue urgent certified copy of the order on proper application.

(K.R. Mohapatra)
Judge

s.s.satapathy