

IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No. 21863 OF 2022

Prafulla Kumar Dhal ***Petitioner***

Mr. Surendra Kumar Biswal, Advocate

-versus-

R.T.O., Rourkela and another ***Opp. Parties***

Mr. Pravakar Behera,
Standing Counsel

(For Transport Department)

CORAM:
JUSTICE K.R. MOHAPATRA

ORDER
07.09.2022

Order No.

01. 1. This matter is taken up through hybrid mode.
2. The Petitioner in this writ petition seeks to assail the action of the Tax Recovery Officer, Rourkela-Opposite Party No.2 in issuing notice of attachment for recovery of the tax and penalty in respect of the vehicle bearing Registration No.OD-14-Q-4552 (Bus).
3. Upon hearing Mr. Biswal, learned counsel for the Petitioner and on perusal of the record, it appears that due to non-payment of tax, certificate proceeding was drawn up and the Petitioner was served with a notice under Section 13 (2) of the Odisha Motor Vehicles Taxation Act, 1975 (for short 'the Act') to submit his reply with regard to imposition of penalty. The Petitioner, however, did not submit any reply for which final decision has been taken and certificate has been drawn up. Since the Petitioner could not deposit the certificate dues, warrant of attachment has been issued in TRC No.4437 of 2022.

4. Mr. Behera, learned Standing Counsel for the Transport Department submits that due to default of the Petitioner, certificate has already been drawn up and warrant of attachment has been issued. Thus, the Petitioner has a remedy of appeal under Section 78 of Schedule-II of the Act to assail the same.

5. In view of such submission, this writ petition is disposed of with an observation that the Petitioner, if so advised, may workout his remedy in accordance with law.

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

(K.R. Mohapatra)
Judge



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