

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

**W.P.(C) NO. 24457 OF 2022**

***M/s. Satya Narayan Oil Industries, .... Petitioner***  
***Rangamatia, Mayurbhanj***

Mr. Niranjana Lenka, Advocate

*-versus-*

***State of Odisha and others .... Opp. Parties***  
Mr. Pravakar Behera, Standing Counsel  
(For Transport Department)

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

**ORDER**  
**27.09.2022**

**Order No.**

1. This matter is taken up through hybrid mode.
2. The Petitioner in this writ petition prays for a direction to set aside the order dated 21<sup>st</sup> March, 2022 (Annexure-5) passed by the Regional Transport Officer, Mayurbhanj, Baripada directing it to pay Rs.3,28,860/- towards tax and penalty in respect of its vehicle bearing Registration No.OSX-3969 and to drop the Tax Recovery Case No.507 of 2022.
3. Mr. Lenka, learned counsel for the Petitioner submits that the vehicle in question is not in existence since 2013 and it was duly intimated to the authorities. In spite of the same, tax recovery proceeding has been initiated and the impugned order under Annexure-5 has been passed. It is his submission that no opportunity of hearing was given to the Petitioner before passing the impugned order under Annexure-5. He, therefore, prays for the aforesaid relief.
4. Mr. Behera, learned Standing Counsel for the Transport Department submits that pursuant to the Notice Nos.1271 and

1272 dated 25<sup>th</sup> January, 2022 under Annexures-2 and 3, the Petitioner did not respond and file its show cause. Thus, there is no illegality in passing the impugned order under Annexure-5. He further submits that the impugned order is appealable under Rule 78 of Schedule-II of the Odisha Motor Vehicles Taxation Act, 1975.

5. Taking into consideration the submissions made by learned counsel for the parties, this Court is of the considered opinion that the Petitioner should be given an opportunity to file its show cause to the notices under Annexures-2 and 3.

6. In view of the above, this Court without expressing any opinion on the merits of the case disposes of this writ petition with a direction that if the Petitioner submits its reply to show cause notices under Annexures-2 and 3 within a period of two weeks hence along with certified copy of this order, the same shall be considered in accordance with law. Till a decision is taken on the reply to show cause notices, if filed within the time stipulated above, no coercive action pursuant to the impugned order under Annexure-5 shall be taken against the Petitioner, if not already taken in the meantime.

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

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

bks