

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 31348 OF 2022

Bhaktahari Nayak

....

Petitioner

Mr. Arjuna Charana Behera, Advocate

-versus-

State of Odisha and others

....

Opp. Parties

Mr. Pravakar Behera,

Standing Counsel

(For Transport Department)

CORAM:

JUSTICE K.R. MOHAPATRA

ORDER

08.12.2022

Order No.

01. 1. This matter is taken up through hybrid mode.
2. The Petitioner in this writ petition seeks to assail the demand of Rs.6,99,339/- as MV Tax for the period from December, 2020 to September, 2022 and seizure of his vehicle bearing Registration No.WB41 E 6012 (Bus).
3. It is submitted by Mr. Behera, learned counsel for the Petitioner that the vehicle was under seizure by the police from 2nd September, 2020 to 27th August, 2021, for which he could not operate the bus and pay the tax. However, after release of the said vehicle, the Regional Transport Officer, Balasore seized the vehicle on 23rd September, 2022 (Annexure-5) for non-payment of MV Tax/additional tax etc. It is his submission that since the vehicle was under seizure by the police, the Petitioner is not liable to pay any tax. As such, the writ petition has been filed to exempt the Petitioner from payment of tax for the period of seizure and to release the vehicle to be plied.

4. Mr. Behera, learned Standing Counsel for the Transport Department, on the other hand, submits that the Petitioner is operating the vehicle without any valid permit or fitness. Although he is operating the vehicle since 2020, no MV Tax whatsoever has been paid to the Transport Authority. The vehicle also does not have any fitness and permit to be plied. The Petitioner had never applied for declaring the vehicle 'Off Road'. Hence, he is liable to pay the tax.

5. Taking into consideration the submissions made by learned counsel for the parties, this Court is of the considered opinion that since the vehicle was not declared 'Off Road' at any point of time by the competent Authority, tax as demanded by the Transport Authority is to be paid by the Petitioner. As such, this Court finds no infirmity in the action taken by the Regional Transport Officer, Balasore for non-payment of tax/additional tax.

6. Accordingly, this writ petition being devoid of any merit stands dismissed.

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

(K.R. Mohapatra)
Judge

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