92
20.06.2023
Ct. No.10
b.das

WPA 12347 of 2023

Mr. Arabinda Chatterjee
Mr. Bhaskar Nandi
Ms. Kakali Dutta ...for the petitioner.

Mr. Chandi Charan De
Mr. Anirban Sarkar ...for the State.

Mr. Pantu Deb Roy
Mr. P. Bandyopadhyay ...for the respondent No.6.

Heard learned counsels for the parties.

The petitioner is aggrieved by the computation of tax, additional tax, special tax and other fines made by the Regional Transport Officer, Tamluk, Purba Medinipur on 3rd May, 2023.

Learned counsel for the petitioner submits that the entire calculation has been made arbitrarily by the authority dehors the statute itself.

Learned counsel for the State respondents denies and disputes the allegation made on behalf of the petitioner.

At the outset learned counsel for the respondents challenges the maintainability of the writ petition on the ground that the said order is amenable to appeal.

The order of the taxing officer/regional transport officer, Tamluk, Purba Medinipur is amenable to appeal under Section 9 of the West Bengal Motor Vehicles Tax

Act, 1979 and Section 22 of the West Bengal Tax and One-time Tax on Motor Vehicles Act, 1989.

In view of the above, the writ petition being WPA 12347 of 2023 is dismissed as not maintainable. However, the petitioner is at liberty to approach the appropriate forum for redressal of his grievance, in accordance with law.

In the event the petitioner prefers an appeal before the appropriate forum within 15 days from date, the appellate forum shall decide the appeal on merits without dismissing the same on the ground of limitation.

There shall be no order as to costs.

Urgent certified website copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Suvra Ghosh, J.)