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17.07.2023
Ct. No.10
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WPA 12348 of 2023
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CAN 1 of 2023

Goutam Kumar Sarangi
Vs.
The State of West Bengal & Ors.

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

Mr. Soumitra Bandyopadhyay
Mr. P. Batabyal …for the State.

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

Report submitted on behalf of the respondents and supplementary affidavit submitted on behalf of the petitioner are taken on record.

Heard learned counsels for the parties.

It is submitted on behalf of the petitioner that in a similar matter as in the present writ petition, wherein the petitioner challenged the assessment of tax and additional tax by the respondents, the petitioner was relegated to an appeal by this Court, by an order passed on 20th June, 2023. The said order was carried in appeal by the petitioner and by an order passed on 3rd July, 2023, an Hon'ble Division Bench of this Court, in MAT 1203 of 2023, upheld the order of this Court and relegated the petitioner to the remedy under Section 9 of the Act of 1979.

In the said order, the Hon'ble Division Bench directed release of the vehicle in favour of the appellant therein (the petitioner in the earlier writ petition) subject to the appellant depositing Rs.50,000/- in an account specified by the Regional Transport Officer, Tamluk, Purba Medinipur without prejudice to the rights and contentions of the parties by 14th July, 2023. Upon the appellant depositing such amount the vehicle was directed to be released, irrespective of filing the appeal and plying of the vehicle and other matters relating to it including the payment of tax, penalty, fine etc. was directed to abide by the decision to be taken by the appellate body.

Learned counsel for the petitioner seeks a similar order for release of the vehicle in tune with the order of the Hon'ble Division Bench upon depositing an amount of Rs.83,000/- as assessed by the petitioner as tax and additional tax including 100 percent penalty thereon.

In refuting such submission of the petitioner, learned counsel for the respondents submits that a motor vehicle can be released by a Court only in terms of Section 16B of the West Bengal Motor Vehicles Tax Act, 1979 upon the petitioner complying with the conditions laid down in the said provision.

Upon consideration of the submission made on behalf of the parties, the matter is relegated to the appellate forum for consideration.

In the event the petitioner prefers the statutory appeal within 15 days from the date of receipt of certified copy of the order impugned, the appellate authority shall deal with the appeal on merits without dismissing the same on the ground of limitation.

This Court is not inclined to pass any order for release of the vehicle in question pending disposal of the appeal, in view of the provision laid down under Section 16B of the Act of 1979.

With the above observations and directions the writ petition being WPA 12348 of 2023 is disposed of.

Accordingly, the application being CAN 1 of 2023 stands disposed of.

However, there shall be no order as to costs.

Since no affidavit is invited, the allegations contained in the petition are deemed not to be admitted.

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

(Suvra Ghosh, J.)