September 18, 2023
ARDR (305)

WPA 20958 of 2023

Basanta Manjari Das
Vs.
The State of West Bengal & ors.

Adv. S. N. Mukherjee,
Adv. Sk. samim Akhtar,
Adv. Niraj Gupta,
Adv. Afroja Nusrat,
...for the petitioner.
Adv. Pantu Deb Roy,
Adv. Subrata Guha Biswas,
...for the State.

Report in the form of affidavit submitted on behalf of the respondents is taken on record.

It appears that the tax and additional tax as well as penalty due from the petitioner is assessed by the Taxing Officer, Motor Vehicles Department on 11th September, 2023. The assessment is appealable 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. The petitioner seeks to prefer an appeal against the assessment made by the taxing authority in accordance with law.

Learned counsel for the petitioner seeks a direction upon the concerned authority for release of the vehicle upon compliance of the provisions laid down under Section 16B of the West Bengal Motor Vehicles Tax Act, 1979 by the petitioner.

Such prayer is allowed.

The petitioner is directed to furnish bank guarantee equivalent to one and half times of the total tax due including the additional tax due under the Act of 1979 and 1989 and the amount of penalty for non-payment of such tax within seven days from date. The petitioner is further directed to furnish an undertaking to make payment of the same within four weeks from date of release of the motor vehicle.

The petitioner is restrained from changing the nature and character of the vehicle in question or alienating/ transferring the same in favour of any third person till disposal of the appeal.

The appellate authority is directed to accept the appeal without insisting upon certified copy of the assessment made by the taxing officer.

With the aforesaid directions, WPA 20958 of 2023 is disposed of.

There shall be, however, 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 furnished to the parties upon compliance of necessary formalities.

(Suvra Ghosh, J.)