

27.03.2023
rc/ct.no.10
Item No.269

WPA No. 25955 of 2022

Mr. Arabinda Chatterjee
Mr. Bhaskr Nandi
Ms. Kakali Dutta
Mr. A. Karim ...for the petitioner

Mr. Ansar Ali Mondal
Mr. Pantu Deb Roy
Mr. Suprabhat Bhattacharjee ...for the State

Heard learned counsels appearing on behalf of the parties.

By an order passed on January 25, 2022 in WPA No. 19379 of 2021, a coordinate Bench of this Court directed Additional Secretary, Transport Department, Government of West Bengal to consider and dispose of the representation submitted by the petitioner within four weeks from the date of the order by a reasoned order. The petitioner was granted liberty to apply further points for consideration and the concerned authority was directed to deal with the said additional points placed by the petitioner. Pursuant to the said order, the concerned authority dealt with the representation submitted by the petitioner dated 1st March, 2021 and by the order impugned passed on 14th September, 2022, turned down the prayer of the petitioner primarily on the ground that the vehicle of the petitioner was registered in the State of Odisha and not in West Bengal and therefore, the

petitioner was not entitled to exemption of taxes. The said order is assailed in the writ petition.

It is submitted on behalf of the petitioner that though the petitioner submitted additional points for consideration along with the earlier representation, the same was not considered by the authority in rejecting his request. Also, the relevant provision of the West Bengal Motor Vehicles Tax Act, 1979 and the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 were not taken into consideration by the authority. The petitioner prays for a fresh consideration of his request by the authority.

Upon consideration of the submission made on behalf of the parties and material on record, this Court is inclined to hold that since the order impugned is passed by the Additional Secretary, Transport Department, Government of West Bengal, the matter be remanded back for reconsideration by the Principle Secretary, Transport Department, Government of West Bengal, being the 1st respondent herein, upon affording reasonable opportunity of hearing to the petitioner, within a stipulated time frame.

In view of the above, the order impugned passed on 14th September, 2022 is set aside.

The writ petition is disposed of directing the 1st respondent to reconsider the representation submitted by the petitioner on 1st March, 2021 along with the additional points submitted by him on 12th April, 2022 within two

months from the date of communication of this order after affording reasonable opportunity of hearing to all the interested persons including the petitioner or his authorised representative, in accordance with law.

In considering the applications the 1st respondent shall deal with the prayers of the petitioner independently and without being influenced by the earlier order passed or any observation which may have been made in this order.

The decision taken by the authority shall be communicated to the petitioner within a week thereafter.

With the above observations and directions this writ petition 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)