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Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Side

WPA 639 of 2023

Goodricke Group Limited
-versus
The State of West Bengal & Ors.

Mr. Kunaljit Bhattacharjee,
Mr. Alok Sah
... for the petitioner.
Mr. Hirak Barman,
Mr. Momenur Rahman
....for the State.

Affidavit of service filed in Court today be kept with the records.

The petitioner is the owner of a tea garden. It is the case of the petitioner that the staff, employee and workers of the tea garden are given free medical treatment at the hospital of the tea garden. For the purpose of carrying the patients to the hospital, being the employees, staff and workers of the tea garden and/or their family members, a dedicated ambulance is there which is not used for any other purpose. The petitioner had applied for exemption of road tax under the provisions of West Bengal Motor Vehicles Tax Act, 1979 (hereinafter referred to as the said Act). The prayer for exemption has been rejected by the Regional Transport Authority, Alipurduar, being the respondent no.3 in the writ petition.

The only ground, as appears from the order of rejection dated 22nd December, 2022, is that the ambulance is registered in the name of the Manager of Kumargram Tea Garden and as such, the exemption cannot be granted. The authority concerned under the provisions of Section 21 of the said Act is authorised to grant exemption. The said authority (respondent no.3) has rejected the application for exemption only on the ground that the ambulance is registered in the name of the Manager, Kumargram Tea Garden without expressing any view as to why the exemption cannot be granted has passed the order. The authority even did not come to the finding that the ambulance is not used for rendering services to the staff, employees and workers of the tea garden and/or their family members free of cost. The registration of the ambulance in the name of the Manager of the tea garden cannot, therefor, be the sole ground for rejecting the exemption.

After hearing the parties and considering the materials on record, I find that the order dated 22nd December, 2022 is not sustainable being devoid of reasons and for non-consideration of the relevant parameters to grant or refuse the exemption. The order dated 22nd December, 2022 passed by the Regional Transport Authority, Alipurduar (respondent no.3) is, thus set aside.

The respondent no.3 is directed to consider the petitioner's application for exemption of road tax in respect of the ambulance afresh after giving the petitioner an opportunity to represent with supporting materials and documents for the exemption claimed. The entire exercise of considering the petitioner's application afresh shall be completed within 6 months from date.

With the above observation, the writ petition, being WPA 639 of 2023 stands disposed of accordingly.

All parties, including the respondent no.3, shall act on a server copy of this order duly downloaded from the official website of this Court without insisting upon production of certified copy thereof.

Urgent photostat certified copy of this order, if applied for, be given to the parties upon compliance of usual formalities.

(Arindam Mukherjee, J.)