

**Calcutta High Court
In the Circuit Bench at Jalpaiguri
Appellate Jurisdiction**

WPA 640 of 2023

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

Mr. Kunaljit Bhattacharjee
Mr. Alok Sah
... For the petitioner

Mr. Subir Kumar Saha
Mr. Pretom Das
...For the State

Affidavit of service filed in Court today is taken on record.

The petitioner is a tea company who owns a tea garden, namely, Kumargram Tea Garden. The petitioner says that the petitioner uses tractors/trailors for the purpose of carrying men, materials, tools and tackles within the tea garden. These tractors/trailors, according to the petitioner, are never used in any public road. The petitioner says that it is entitled to exemption of motor vehicles tax under the provisions of Section 10(22) of the West Bengal Motor Vehicles Tax Act, 1979 (in short, "1979 Act") and the notification bearing no.1780-WT dated 14th February, 1992. The petitioner further says that the petitioner had made a representation before the concerned authority but the representation remains unaddressed.

On behalf of the State, it is submitted that Section 10(22) of the 1979 Act does not confer any authority to the petitioner to receive exemption mandatorily as claimed. The 1979 Act does not provide any mandatory exemption. Only in Section 21 thereof, exemption can be granted at the discretion of the competent authority.

After hearing the parties and considering the materials on record, I direct the respondent no.3, being the Regional Transport Officer, Alipurduar, to consider the representation made by the petitioner on 14th October, 2022 before the Taxing Officer, Department of Motor Vehicles, Alipurduar, after giving the petitioner a reasonable opportunity of hearing to demonstrate that the tractors/trailors against which exemption of motor vehicles tax are claimed are not used or do not ply in public road but are confined only within the tea garden area. The respondent no.3 shall dispose of all issues involved in the representation by a reasoned order. The entire exercise shall be completed within a period of six months from date.

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.

With the above observation, the writ petition, being WPA 640 of 2023 stands disposed of accordingly.

There shall be no order as to costs.

Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Arindam Mukherjee, J.)