13
08.07.2024
Court No. **25**
D.Hira

WPA 16617 of 2024

Debasish Chatterjee
Vs.
State of West Bengal & Ors.

Mr. Sakti Pada Jana,
Mr. Subhajyoti Das.
... for the petitioner

Ms. Aishwarya Rajyashree.
... for the respondent no. 6
(via Video Conference)

Mr. Pantu Deb Roy, ld. A.G.P.,
Mr. Pannalal Bandopadhayay.
... for the State

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

2. The writ petitioner is aggrieved with the impugned demand of tax by the respondent authority with regard to the renewed permit No. PSTS-01/2008.

3. Mr. Jana, learned counsel appearing for the writ petitioner submits that the petitioner applied for renewal of his permit before the State Transport Authority, Jharkhand with effect from March 10, 2018 for a period of five years. The renewal was allowed on January 16, 2024, for five years, that is, from March 10, 2018 to March 9, 2023. The same was communicated by the State Transport Authority, Jharkhand to the State Transport Authority, West Bengal for countersignature in accordance with law.

4. At this juncture, the impugned demand was raised against the writ petitioner claiming West Bengal Motor Vehicles Tax and Additional Tax for countersignature in the said interstate permit for the renewal period from March 9, 2008 to March 10, 2023.

5. Mr. Jana, learned counsel expresses grievance of his client that the tax would be liable to be debited against the permit holder only upon countersignature and with effect from the date of countersignature of the permit and not beyond.

6. He says that in this case levying tax against his client for the period from March 9, 2008 to March 10, 2023, as done by the respondent State Transport Authority, West Bengal, is not in compliance with the statutory provisions and thus is illegal.

7. He has further referred to the relevant provision of the statute to submit that the statute compels not to ply the vehicle without the permit and as such till the renewal of permit is completed after being countersigned and made final by the concerned authority in terms of the statute, the petitioner would not have any opportunity to ply the vehicle.

8. He says that during that period when the vehicle has not plied, recovery of tax for the said period, is only illegal.

9. Mr. Pantu Deb Roy, learned Additional Government Pleader is represented for the State. He is relying on the specific provision of the West Bengal Motor Vehicles Act, 1979 to say that the statute requires in case of a similar nature, the permit holder, to duly inform the authorities, by submission of relevant documents regarding lapse of the permit period, which the petitioner has not complied with, in this case.

10. It is further submitted that otherwise, the petitioner is required to pay tax before grant of renewal of permit. Mr. Deb Roy, is therefor, of the opinion that the writ petition is not to be maintainable.

11. Rule 102 of the West Bengal Motor Vehicles Act, 1989 has provided that the permit is to be effective from the date on which the countersignature is made.

12. The State Transport Authority, Jharkhand has granted extension of permit to the writ petitioner with effect from March 9, 2008 to March 10, 2023. On countersignature the permit would be validated from the said date only. Under such circumstances, as against the valid permit the petitioner would be required to pay the tax in terms of the statutory provision.

13. Considering the same, this Court is of the opinion that the action of the respondent authority in claiming the Motor Vehicles Tax and Additional Tax for countersignature, in case of the petitioner's vehicle, would bear no illegality or infirmity.

14. On consideration as above, the impugned demand notice is upheld and finding no merit in this writ petition, the same is dismissed.

15. It is made clear that immediately after payment of tax by the writ petitioner, as claimed, the concerned State Transport Authority shall grant countersignature for the said renewed permit.

16. This writ petition being WPA No. 16617 of 2024 is dismissed.

17. Urgent Photostat certified copy of this order duly downloaded from the official website of this Court upon compliance all legal formalities.

(Rai Chattopadhyay, J.)