

05.03.2024  
rc/ct.no.10  
Item No.835

**WPA No. 27621 of 2023**  
**Basanti Manjari Das**  
**Versus**  
**The State of West Bengal & Ors.**

Mr. Sankar Nath Mukherjee  
Sk. Samim Akhter  
Mr. Niraj Gupta  
Ms. Afroja Nusrat ...for the petitioner

Mr. Pantu Deb Roy  
Mr. Subrata Guha Biswas ..for the State

Exception used by the petitioner to the report in the form of affidavit submitted on behalf of the respondents is taken on record.

The order passed by the appellate authority/ District Magistrate, Purba Medinipur on October 11, 2023 is assailed in the writ petition.

Learned counsel for the petitioner submits that the issues raised by the petitioner in the Memorandum of Appeal as well as stay application submitted before the appellate authority were not taken into consideration while disposing of the appeal. According to the petitioner, he is entitled to exemption under Section 66(3)(p) of the Motor Vehicles Act, 1988 which is also stated by him in the Memorandum of Appeal.

It appears from the order impugned that the issues raised by the petitioner in the Memorandum of Appeal have not been considered by the authority in dealing with the appeal. The order impugned only records that the

petitioner was plying the vehicle without a valid permit for which tax and additional tax due have been assessed and directed to be paid. It is needless to mention that the order is bereft of any reasoning.

In view of the above, this Court is inclined to hold that the matter be remanded back to the appellate authority for reconsideration.

The order impugned dated October 11, 2023 is accordingly set aside.

The appellate authority, being the 4<sup>th</sup> respondent herein, is directed to revisit the issue upon consideration of the grounds taken by the petitioner in the Memorandum of Appeal and pass a reasoned and speaking order upon granting reasonable opportunity of hearing to the parties, within one month from the date of communication of this order, in accordance with law.

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)**