

WPA 8291 of 2025

**M/s. Allied ICD Services Ltd.
Vs.
State of West Bengal & Ors.**

**Mr. Biswarup Chatterjee.
... for the petitioner**

**Mr. Pantu Deb Roy, Id. A.G.P.,
Mr. Subrata Guha Biswas.
... for the State**

1. Affidavit-of-service filed in Court today is taken on record.
2. Demand notice dated March 6, 2025 issued by the Taxing Officer, PVD, Kolkata, West Bengal is under challenge in the instant case.
3. The petitioner is aggrieved that in spite of sale of the vehicle on June 29, 2022 and placing statutory form 29 before the Registering Authority at Kolkata on April 10, 2023, the impugned demand notice dated March 6, 2025 has been issued by the Taxing Officer, PVD, Kolkata, West Bengal against the petitioner who is no more an owner of that vehicle.
4. The petitioner is aggrieved that for the period from may 3, 2023, the petitioner cannot be subjected to tax for the said vehicle, in so far as the vehicle has been sold and handed over to the other owners by that time.
5. Parties are represented.
6. After hearing of the learned counsels for the respective parties and after perusing the records, the Court

directs that let the petitioner file a comprehensive representation before the Director, Public Vehicle Department, as expeditiously as possible and the same Authority may dispose of the same within a period of four weeks from the date of submission of the representation before it, after affording opportunity of hearing to the petitioner as well as the other respondents.

7. Let it be mentioned that in the meantime no further steps shall be taken, pursuant to the demand notice dated March 6, 2025, by the respondent authority.
8. Since no affidavit is invited, the allegations contained in the petition are deemed to have been denied by the respondents including the private respondents.
9. With the directions as above, the instant writ petition being WPA No. 8291 of 2025 is disposed of, along with the pending applications, if any.
10. Urgent certified website copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Rai Chattopadhyay, J.)