21-11-2025
ct no. 10
Sl.39
RP

WPA 25865 of 2025

Narendra Bihari Das
-Versus-
State of West Bengal & Ors..

Mr. Barun Kr. Samanta
...for the petitioner
Mr. Pantu Deb Roy ,Ld. AGP,
Mr. Pannalal Bandyopadhyay.
...for the State

1. Heard the parties through their respective Counsels.
2. The petitioner in the instant case is a registered owner of a vehicle being no. OD-01BD/7575 submitted one application before the Regional Transport Authority I, Odisha for special permit (tourist purpose from Balasore to Balasore) from 09.10.2025 with specific route alignment. In compliance of all formalities, the authority concerned issued the special permit to that effect on 08.10.2025 declaring the alignment and/or halt including Kolkata as one of the halt.
3. The petitioner submits that on the strength of the special permit, the said vehicle halted at Esplaned on 30.10.2025. The said vehicle was intercepted by the Motor Vehicle Inspector

(Enforcement) PVD by imposing fines for Rs.10,000/- on the ground of invalid permit.

4. Thereafter, on 31.10.2025 the Motor Vehicle Inspector (Enforcement) PVD issued a notice of seizure of the said vehicle and informed to pay that amount of the fine as instructed to be paid on account of the Taxes and Additional Taxes as per the assessment made by the Assessing Officer. The petitioner submits that as per the special permit being annexure P-2 at page 15 of the writ petition categorically indicated the route from BALASORE TO BALASORE, BALASORE-BBSR-PURI-BERHAMPUR, VISHAKHAPATANAM-RAMUNDRY-ANGOLE-KOLKATA,VIJAYWARDA-BALASORE.

5. The petitioner by placing reliance upon the special permit submitted that already the authority had permitted him to give halt at Kolkata therefore he was not at fault since his permit remained to be valid till 30.03.2027 issued by the Odisha dated 18.08.2000 as evident from page 19 of the writ petition. The petitioner submits that being aggrieved of the actions of the respondent authorities he made a representation with an objection against issuance of challan dated 30.08.2025 at

Esplaned by the Motor Vehicle Inspector (Enforcement) PVD, Kolkata for imposing fine and taxes.

6. The petitioner submits that the vehicle is 45 days old and had been plying in the road with a valid permit. A representation had already been made before the authority concerned but remains pending for consideration. The petitioner further submits that a tax demand notice assessed to the tune of Rs. 3,34.126 was served by on the petitioner on 20.11.2025. A copy of the same is kept on record.

7. The State/respondent draws the attention of this Court to the special permit being annexure P-2 at page 15 that it is an admitted fact that the petitioner had been permitted to halt to Kolkata but from the route detail mentioned in the special permit shows that on 30th October, 2025 the halting station was at Angole to Vishakhapatnam and not at Kolkata being in violation of the conditions mentioned in the special permit.

8. It is further submitted that there is an alternative remedy available for the petitioner to agitate their issue before the authority concerned. The learned Counsel for the State

submits that a notification dated 25th September, 2025 it has already notified the designated officer who shall act as the appellate authority in terms of Section 9 of the West Bengal Motor Vehicle Act, 1979 (hereinafter referred to as 'the said Act') and Section 22 of the West Bengal Additional Taxes and one-time Tax on M.V. Tax Act, 1989.

9. The said respondent submits that an appeal has to be filed within 30 days against the order of the assessment of the Taxing Officer from the date of issuance of the notification. The State further submits that with regard to the release of the vehicle, it is contemplated under Section 16B of the said Act that unless the person in whose favour the motor vehicle is to be released, should furnish a bank guarantee equivalent to one and half time of the total tax due including the additional tax under the West Bengal Additional Taxes and one-time Tax on M.V. Tax Act, 1989.

10. After hearing the rival contentions of the parties and upon considering the materials available on record, I am of the considered view, that the petitioner is directed to prefer an appeal before the concerned appellate authority within

a period of 7 days from date and the same shall be disposed of upon considering the relevant documents of the petitioner in accordance with law upon affording an opportunity of hearing and pass a reasoned order accordingly. The entire exercise is to be completed within a period of 3 weeks from the date of preferring the appeal. It is also directed that the Taxing Officer shall assess the amount of bank guarantee and intimate the petitioner accordingly. The Taxing Officer is directed to release the vehicle within 2 days subject to payment of assessed amount by way of bank guarantee and other charges incidental thereto. The encashment of bank guarantee shall abide by the result of the appeal.

11. It is, however, made clear that the Taxing Officer shall peremptorily assess the amount to be paid by way of bank guarantee to the petitioner by Tuesday (25.11.2025).

12. The petitioner is allowed to prefer an appeal within 7 days without insisting for the certified copy of the order dated 19.11.2024.

(Smita Das De, J.)