3
22.01.2026
Court No. 10
AGM

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

W.P.A. 13901 of 2025

Dinanath Jaiswal
-versus
State of West Bengal & Ors.

Mr. Dilip Kumar Samanta.
Mr. Biswapriya Samanta.
Mr. S. Palit.
Mr. A. L. Chakraborty.
Ms. Riya Saha.
Ms. Tiyasa Singha Roy.
Mr. Raktim Siddhanta.
Ms. Rima Halder.
... For the petitioner.

Mr. Pantu Deb Roy, Ld. A.G.P.
Mr. Subrata Guha Biswas.
... For the State.

Mr. Surendra Kumar.
Ms. Amrita Pandey.
Mr. Ghanashyam Pandey.
Mr. A. Bachar.
... For the respondent no. 4.

1. Heard the parties through their respective counsels.
2. As per the earlier direction given by this Court vide order dated 3.11.2025, the State respondent files a report affirmed by the Secretary, State Transport Authority, West Bengal affirmed on 19.1.2026. The same is kept on record.
3. The petitioner submits that the petitioner is not liable to pay tax to the State Transport Authority, West Bengal in respect of a vehicle covered by the

permit unless the Permanent Stage Carriage Permit is renewed for operation of the vehicle.

4. Mr. Pantu Deb Roy, learned counsel for the State respondent draws the attention of this Court to paragraph 6 to 8 of the report stating inter alia, that the petitioner has earlier been granted with an Inter State Permanent Stage Carriage Permit being P.St. S. No. 001/1986 in respect of route Purnea to Galgalia by the State Transport Authority, Bihar and accordingly, counter signatures has been made on the said permit by the State Transport Authority, West Bengal as per the Reciprocal Interstate Transport Agreement. The said Inter State Permanent Stage Carriage Permit has been renewed from time to time by putting the counter signature of State Transport Authority, West Bengal on the said permit upon realising the requisite fee and the payment of tax and additional tax as payable under the law.
5. The vehicle being Registration no. BR-11C-7507 covered under the said permit has been renewed and remained valid upto 31.1.2016.
6. It is submitted by the State respondents that since the State Transport Authority, Bihar is the issuing authority, therefore, the State Transport Authority, West Bengal is not aware of any application has at all been made before the State Transport Authority, Bihar for renewal of the said permit on or after January 2016.
7. In pursuance of an earlier order dated 31.1.2025, the respondent authorities have already taken a resolution dated 17.4.2025 by demanding for payment of tax for the period 5.4.2016 to 20.6.2024 which is the subject matter of challenge in this writ petition.

8. Learned counsel for the petitioner submits that the said resolution has not been passed in accordance with the directions given by the Co-ordinate Bench of this Court vide order dated 31.1.2025.
9. It is further submitted that the permit has been renewed for five years w.e.f. 1.2.2021 which is due to expire on 31.1.2026. The petitioner could not ply the vehicle for three years from 1.2.2021 to 20.6.2024 as the same has not been counter signed by the State respondents. Since the permit is due to expire on 31.1.2026, the permit is required to be countersigned otherwise the petitioner cannot ply his vehicle.
10. The State respondents vehemently opposes the submission of the petitioner and submits that until and unless the arrear taxes which has fallen due are being paid since 2016, i.e. from date of the expiry of the last permit, the same cannot be countersigned. The additional taxes has to be cleared as per Section 4 Sub-section (2) of the West Bengal Motor Vehicles Act, 1979 read with Section 4 of the Motor Vehicles Act, 1989.
11. It is further submitted by the State respondents that the petitioner has not been able to produce any relevant documents to show that an application was at all made for the renewal of the permit after the expiry of 5th April, 2016 or the same is pending for consideration.
12. It is mandatory on the part of the operator to satisfy the Transport Department with regard to the clearance of arrear taxes from the date of endorsement of the countersign till the validity of the permit of the vehicle covered under the Inter State Permanent Stage Carriage Permit.

13. The State respondents submits that the issue of counter signature of a permit prior to non payment of the additional taxes and the motor vehicles taxes is pending before the Division Bench of this Court for consideration.

14. After hearing the parties at length upon considering the materials available on record, I direct the respondent no. 3 to re-visit the representation dated 4.12.2024 with regard to the counter signature of the Inter State Permanent Stage Carriage Permit being P.St. S. No. 001/1986 in respect of the route Purnea to Galgalia covered with a vehicle no. BR-11C-7507 within a period of sixty days from the date of communication of this order and pass a reasoned order in accordance with law as per the directions given in the earlier order dated 31.1.2025.

15. The respondent no. 3 shall arrive at a logical conclusion with regard to the payment of the arrear taxes for the period 5.4.2016 to 31.1.2021 by ascertaining as to whether any application for exemption of taxes has been made by the petitioner before the State Transport Authority, Bihar for renewal of the permit after the expiry of the same on 31.1.2016.

16. At the time of hearing, an opportunity of hearing shall be given to the petitioner as well as to the

interested persons and such decision shall be communicated accordingly within a week thereafter.

17. However, it is made clear that if the petitioner is able to establish his entitlement by producing relevant documents before the authority concerned with regard to the counter signature of the permit upon payment of taxes for five years with effect from 1.2.2021, in that event if permissible in law the respondent no. 3 shall consider the element of waiver of taxes for the period 5.4.2016 to 31.1.2021 and forthwith countersign the renewed permit by allowing him to ply the vehicle on the route in question by extending his validity period of the permit with the assistance of the State Transport Authority, Bihar.

18. In view of the above, the order dated 17.4.2025 passed by the respondent no. 3 is hereby quashed and set aside.

19. The writ petition stands disposed of without taking any exception to the merits of the case.

20. Urgent photostat certified copy of this order, if applied for, be given to the learned counsel for the parties on usual undertakings.

(Smita Das De, J.)