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5.2.2026
Court No. 10
AGM

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

W.P.A. 22173 of 2025

Mukta Mishra
-versus
State of West Bengal & Ors.

Mr. Sattwik Bhattacharya.
Mr. Aashutosh Bhattacharya.
Mr. Titas Niyogi.
Mr. Rohit Basak.
Ms. Reshma Sharma.
...For the petitioner.

Mr. Pantu Deb Roy. Ld. A.G.P.
Mr. Ranjan Saha.
Mr. Pannalal Bandopadhyay.
... For the State.

Ms. Aishwarya Rajyashree.
... For the respondent no. 4.

1. The petitioner in the instant case is the holder of a duly renewed permanent state carriage permit being PSTS No. 05/1997 West Bengal for operation of the Inter State Route Bokaro-Purulia (A-60).
2. The petitioner in the instant case prays inter alia, for grant of counter signature on the petitioner's permit without imposing any penalties and/or demand for payment of additional tax in respect of the period from

02.06.2020 to 26.06.2022 in terms of the Memo No. Pari-Ayu-2484/2002/STA..308 dated 18.7.2023.

3. The petitioner submits that the permit of the old vehicle remained valid till 08.09.2022 subsequent thereto, the vehicle has been replaced by an order of replacement dated 25.05.2023 being new vehicle no. JH09BA3270 and the taxes for the old vehicle has duly been paid on 08.09.2022 for the period from 02.06.2020 to 26.06.2022.

4. The petitioner produces a receipt to demonstrate that the taxes for the period 18.01.2026 to 17.04.2026 has already been paid on 20.01.2026. The same is kept on record.

5. Mr. Pantu Deb Roy, Ld. A.G.P. appearing for the State respondents submits that unless the arrear taxes which have fallen due are cleared by the petitioner, the counter signature cannot be done as per Section 4(2)(b) of the West Bengal Motor Vehicles Tax Act, 1979 which is reproduced below:

   "**In the case of a motor vehicle registered outside West Bengal, whether temporarily under Sec. 43 of the Motor Vehicle Act, 1988, or otherwise, and which is used or kept for use in West Bengal temporarily, tax shall be payable for every week or part thereof for which the motor vehicle is so**

used or kept for use in West Bengal, at the rate of one-fifty-second part of the tax payable for the year, per week.”

6. Section 6 of the West Bengal Additional Tax and One Time Tax on Motor Vehicles Act, 1989 contemplates that the additional tax leviable under Section 4 shall be realized by the Authority where under any law for the time being in force such authority has to countersign the permit, and such case the tax shall be leviable for the entire duration for which the countersignature subsists.
7. In view of the Sections mentioned above, the petitioner being the holder of the permit is bound to remit the arrears for the relevant period as per the provisions of law.
8. The State respondents in pursuance of the earlier order dated 22.01.2026 files a calculation sheet for the period 27.06.2022 to 18.07.2023 in respect of the old vehicle no. JH046896 and submits that unless the arrear taxes which have fallen due for the period 27.06.2022 to 18.07.2023 to the tune of Rs. 84,354/- is cleared, the permit cannot be countersigned as per the provisions of law.
9. The petitioner submits that the amount has already been paid as demanded and there remains no outstanding dues to be paid further

to the Department on account of taxes and additional taxes.

10. After hearing the rival contentions of the parties, I direct the petitioner to make payment for the periods 27.06.2022 to 08.09.2022 and 08.09.2022 till 25.05.2023 (upon protest) peremptorily for both the vehicles respectively within a period of seven days to the State Transport Department, Purulia RTO, West Bengal.

11. In the meantime, the petitioner is directed to make an application for waiver before the Secretary, State Transport Authority, West Bengal within a period of seven days and the same shall be entertained subject to the satisfaction of making payment on account of arrear taxes including interest and penal charges.

12. The State Transport Authority being the respondent no. 3 with the assistance of the Taxing Officer, PVD, Kolkata shall consider such waiver application upon being satisfied with the proof of payment of the arrear taxes and shall arrive at a logical conclusion within a period of four weeks by passing a reasoned order in accordance with law upon affording an opportunity of hearing to the petitioner and the

other interested persons if any, and communicate such decision within a week thereafter.

13. However, it is also directed that the authority concerned shall consider the levy of penal charges against the old vehicle at the time of hearing by passing necessary order in accordance with law.

14. Subject to the satisfaction of the conduct of the petitioner if the petitioner is found to be eligible in terms of the provision of law, authority concerned is directed to countersign the permit, forthwith.

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

16. 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.)