

20.01.2026

Ct. no.10

Sl. 36

b.r.

WPA 22925 of 2025

Bulu Prusti

Vs.

The State of West Bengal & Ors.

Mr. Sankar Nath Mukherjee

Sk, Samim Aktar

.... For the petitioner

Mr. Tapas Kumar Das

Ms. Ratna Das

..... for the State.

1. Parties are heard through their respective learned counsels.
2. The petitioner is the owner of a vehicle having a registration no. OD-15Q-2047, registered on 10.02.2020 at Regional Transport Office at Sambalpur in the State of Odisha. The competent Transport Authority of Odisha issued one Special Permit for tourist service bearing no. OR2025-SL-7159C in favour of the petitioner under Section 88(8) in compliance of Rule 46(1)(VIII) to ply the vehicle in between Sambalpur to Sambalput via Sundargarh, Salangbahal, Simdega, Torpa, Ranchi, Bokaro, Dhanbad, Dumka, Pakuria, Maheshpur, Muraroy, Chadermor, and Back

to Sambalpur. The said permit remained valid till 26.08.2025.

3. The petitioner in the instant case prays, inter alia, for the following reliefs:-

“A) A writ of and in the nature of Mandamus commanding the respondents their men agents servants and subordinates to release the vehicle OD15Q-2047 as reflected in e-challan dated 26.08.2025 by taking appropriate steps, in accordance with law, forthwith.

B) A further writ of and in the nature of Mandamus directing the respondents their men, agents, servants associates subordinates to make free from seizure of vehicle considering the situation as stated in representation dated 28.08.2025 by quashing the e-challan dated 26.08.2025, forthwith;

C) A writ of Certiorari calling upon their respondents to produce all records pertaining to the case of the petitioner before the Hon’ble High Court so that conscionable Justice may be done;

D) Rule in terms of the prayer (A) and (B) above;

E) Interim order directing the respondents their men, agents, servants, associates or each one of them to de novo the situation for plying the vehicle on route removing the seizure and garaging the custody of MVI the vehicle OD-15Q-2047 in respect of Tourist Permit by allowing

prayer of your petitioner, by realizing the same;

F) A interim order in terms of Prayer (E);

G) An ad-interim order in terms of prayer (E) and (F) above till the disposal of instant Writ application;

H) And to pass such other or further order or orders direction or directions as to this Hon'ble Court may deem fit and proper;"

4. It is submitted that petitioner has been able to pay taxes of State of Jharkhand but failed to pay taxes of State of West Bengal due to lack of infrastructure in making online payment in respect of tourist permit. The vehicle has been intercepted on 26.08.2025 by the motor vehicle inspector of Murshidabad and taken into custody by issuing an e-challan without giving an opportunity of hearing to the petitioner.
5. It is submitted that already a representation has been made on 28.08.2025 before the authority concerned for release of the vehicle but the same remains pending for consideration.
6. The petitioner has been penalized for violation of the permit conditions as per Section 12 of the West Bengal Motor

Vehicles Tax Act, 1979 and Section 19 of W.B. Addl. Tax & One Time Tax on Motor Vehicles Act, 1989. No opportunity of hearing has been given to the petitioner before imposing the penalty.

7. It is submitted that without giving any opportunity of hearing, the Regional Transport Officer, Murshidabad further calculated the additional tax with penalty on 29.10.2025 including the earlier tax assessed by the authority concerned which has been found to be arithmetically incorrect.
8. The State-respondents submits that the calculation has been arrived at by the authority concerned by reckoning 17 weeks prior to the date of interception.
9. After careful consideration of the case I direct the respondent no.5 to consider the representation dated 28.08.2025 along with memo of calculation of tax dated 29.10.2025 at page 9 annexed to the affidavit in opposition filed by the State respondents by passing a reasoned order in accordance with law upon affording an opportunity of hearing to the petitioner and communicate

such decision within four weeks from the date of communication of this order.

10. With the above observations and directions, the writ petition, **WPA 22925 of 2025** stands ***disposed of*** without going into the merits of the case.
11. However it is made clear, that if the sufficient cause made in the representation is found to be sustainable in the eye of law then the respondent authorities shall forthwith release the vehicle within 48 hrs. from passing of the resolution in accordance with law.
12. Photostat certified copy of this order, if applied for, be furnished expeditiously.

(Smita Das De, J.)