
(2025) 12 CAL CK 0038

Calcutta HC

Case No: WPA 30575 Of 2024

Khizir Hayat

APPELLANT

Vs

State of West Bengal & ors

RESPONDENT

Date of Decision: Dec. 9, 2025

Acts Referred:

- Constitution of India, 1950- Article 226
- West Bengal Motor Vehicles Tax Act, 1979- Section 16(B)

Hon'ble Judges: Rai Chattopadhyay, J

Bench: Single Bench

Advocate: Nilanjan Bhattacharyaa, Sattwik Bhattacharyya, Aashuthosh Bhattacharyya, Aritra Roy, Pantu Deb Roy, Panna Lal Bandopadhyay, Aishwarya Rajashree, Chandra Gupta Kamal

Final Decision: Disposed Of

Judgement

Rai Chattopadhyay, J

1. The writ petitioner is aggrieved with imposition fine against him to the tune of Rs. 11,500/- vide challan no. WB 210956241211182832 dated December, 11, 2024, for the alleged offence said to have been committed by it, by violating the permit conditions and non-payment of tax. The writ petitioner is also aggrieved that upon his submission of the fine amount to the tune of Rs. 11,500/- as imposed against him, an additional amount to the tune of Rs. 2,50,000/- has been demanded from him without any basis and reason and only arbitrarily. The writ petitioner is further aggrieved that his vehicle No. OD 09K 7677 has been unauthorizedly and illegally seized by the respondent no.2/ State Transport Authority, West Bengal, thereby causing immense prejudice to him.

2. Mr. Bhattacharya learned advocate appearing for the petitioner would say by referring to the annexed documents in the present writ petition that the petitioner is the operator on the inter state route from Keonjhar to Bokaro. 65 Kms of the total

length of the route lies within the State of West Bengal.

3. So far as the relevant documents such as permit of the petitioner, registration of vehicle as well as its physical condition, insurance of the vehicle, counter signature of permit by the reciprocating state etc, Mr. Bhattacharya says that all as above are within the validity period and no infringement as alleged is apparent from any of the same. Therefore, the allegation against the petitioner for violation of the permit condition is only unfounded and baseless, he says.

4. Mr. Bhattacharya learned advocate has further stated that the petitioner has duly remitted motor vehicles tax up to date, till February 24, 2025, to the State Transport Authority, West Bengal.

5. In such circumstances according to the Mr. Bhattacharya the alleged action on the part of the said respondent is only unreasonable and arbitrary thereby directly infringing the statutory and legal rights of the writ petitioner. He seeks appropriate relief to be granted to the petitioner in this case.

6. Mr. Deb Roy learned Additional Government Pleader is appearing for the State/respondent. Mr. Deb Roy relies on a notice of the Taxing Officer and RTO, Purulia, dated December 20,2024, directing the petitioner for depositing tax and additional tax for West Bengal, against vehicle No. OD09K7677.

7. Mr. Deb Roy learned AGP submits that the petitioner is dutybound to deposit motor vehicles tax and additional tax to the tune as calculated in the said notice dated December 20,2024. He says that in case the petitioner desires to raise any objection or dispute with regard to tax imposed, the statute entitles him to knock the door of the appropriate forum in a statutory appeal. Therefore, the allegations by the petitioner against the said respondents having claimed the amount of tax demanded as only baselessly, is seriously objected to by Mr. Debroy learned AGP, appearing for the State.

8. Mr. Deb Roy would further say with reference to section 16B of the West Bengal Motor Vehicles Tax Act, that the vehicle seized earlier is eligible for being released by the competent authority, upon furnishing appropriate bank guarantee by the writ petitioner, as per the said provisions of law.

9. Heard submissions, perused the record.

10. The petitioner has two fold grievances, that is, imposition of arbitrary and unauthorized tax amount against him and unauthorized and illegal seizure of his vehicle, by the respondent authorities.

11. According to the writ petitioner the notice dated December 20, 2024, is after thought and baseless. That is for the reason that after receipt of the tax amount as mentioned in the challan dated December 11, 2024, the alleged offence against the writ petitioner stands compounded. That, a further demand on the same ground is

only arbitrary and not maintainable in the eye of law.

12. The Court finds that the question relating to due payment or not, of the motor vehicles tax and additional tax as demanded by the Taxing Officer vide notice dated December, 20, 2024, involves determination of several disputed questions of fact. No doubt, the petitioner has remitted as per the said notice. Also that pursuant to the same the particular case stands compounded. However, it appears that further tax amount has been demanded claiming that to be outstanding against the petitioner, vide notice dated December, 20, 2024. The petitioner has disputed such demand. Dispute raised with regard to the demand of further tax, for which the petitioner has once been issued notice and he has remitted the notice amount, involves determination of disputed questions of fact only on evidence. This Court while exercising its extra ordinary jurisdiction under Article 226 of the Constitution of India, would not be justified to enter into the same. Therefore the instant writ petition is not found to be entertainable. A Court of equity is ordinarily not to enter into the disputed factual issues between the two respective parties. Rather the Court finds that the statutory appellate authority is the proper forum to entertain and adjudicate the dispute of alleged excess demand said to have been raised by the respondent.

13. For the reasons as mentioned above, this Court is inclined to find that the present writ petition being not entertainable by this Court, may be relegated to the statutory appellate forum, under the West Bengal Payment of Motor Vehicles Tax Act. It is directed that the petitioner shall be at liberty to file statutory appeal for his grievances as ventilated in this case. The statutory appellate forum shall proceed in accordance with law and without being influenced by observation of this Court in this order. The petitioner shall also be at liberty to file appropriate applications before the appellate forum. Delay, if any, to prefer an appeal by the writ petitioner before the statutory appellate forum, is hereby condoned.

14. With the direction as above the writ petition is disposed of.

15. Since no affidavit has been called for. The allegations made in the writ petition are deemed to have been denied by the respondent.

16. Urgent certified website copy of this judgment, if applied for, be supplied to the parties upon compliance with all requisite formalities.