



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.20333 of 2025

Subash Chandra Sahoo *Petitioner(s)*
Mr. Subash Chandra Pani, Adv.

-versus-

State of Odisha & Anr. *Opposite Party(s)*
Mr. Pravakar Behera, SC
for the Transport Department

CORAM:
HON'BLE DR.JUSTICE S.K. PANIGRAHI

Order
No.

ORDER
23.07.2025

01. 1. This matter is taken up through hybrid arrangement.
2. Heard learned counsel for the parties.
3. In filing this Writ Petition, the Petitioner has challenged the levy of Motor Vehicle Tax and additional Motor Vehicle Tax in respect of the vehicle bearing registration No.OR-09-F-2400 for the period from 00.07.2021 to 00.09.2025 which is claimed to be arrears, as has been uploaded in the Web-portal of the Transport Department without calling for any reply/explanation.
4. Learned counsel for the Petitioner submits that the Petitioner has not paid the arrears of the Motor Vehicle Tax as well as the additional Motor Vehicle Tax in respect of the above noted vehicle due to some financial exigencies. He, accordingly, prays for granting necessary permission in favour of the Petitioner to deposit the

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amount towards arrears of the Motor Vehicle Tax and the additional Motor Vehicle Tax and file reply for waiver of penalties shown in the web-portal in respect of the aforesaid periods as per the provision under Section 13 of the Odisha Motor Vehicle Taxation Act, 1975.

5. Mr. Pravakar Behera, learned Standing Counsel appearing on behalf of the Transport Department submits that the aforesaid tax and penalties shown in the Web portal of the Transport Department are challenged before this Court. He further contends that though no demand notice has been served on the Petitioner till today, as the Petitioner is agreed to deposit the arrears of tax and file reply for waiver of penalties, he may do so.

6. Considering the submissions made on behalf of both the parties, this Court without expressing any opinion on the merits of the case of the Petitioner, permits the Petitioner to deposit the outstanding Motor Vehicle Tax as well as additional Motor Vehicle Tax as on today and file reply before the appropriate authority within a period of four weeks from today. Upon deposit of the said amount, the authority concerned shall consider the reply of the Petitioner within a period of four weeks thereafter.

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7. It is needless to observe that payment of outstanding Motor Vehicle Tax as well as additional Motor Vehicle Tax shall be accepted by the Opposite Parties and the application to be filed by the Petitioner for issuance of



permit and fitness certificate in respect of the above noted vehicle shall be considered in accordance with law.

8. This Writ Petition is, accordingly, disposed of.

(Dr. S.K. Panigrahi)
Judge

Ayaskanta

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