Heard Mr. B.M. Sarangi learned counsel for the petitioner and Mr. B.K. Sharma learned Standing Counsel for the Transport Department.

The petitioner has filed this application seeking for a direction to the opposite party to accept the tax in respect of vehicle bearing Registration No.OR-10J-8247 and also grant per mit and fitness certificate in accordance with law.

Mr. B.M. Sarangi learned counsel for the petitioner submits that the petitioner is willing to pay the tax but the authority has imposed penalty.

Mr. B.K. Sharma learned Standing Counsel for the Transport Department submits that law r equires to pay tax for plying the vehicle. So far as penalty is concerned there is procedure a vailable under the Statute which the petitioner may comply if so advised.

Considering the contentions raised by the parties and after going through the records th is Court disposes of this writ petition directing the authority to accept the tax. So far as p enalty is concerned the petitioner is permitted to follow the procedure as envisaged under the Statue by approaching appropriate authority in accordance with law.

Urgent certified copy of this order be granted on proper application.

With the above observation and direction, the writ petition is disposed of.

Dr. B.R. Sarangi, J.