

31-08-2023  
ct no. 13  
sl. no. 9  
sp

**M.A.T. No. 1491 of 2023**  
**With**  
**IA No. CAN 1 of 2023**

Goutam Kumar Sarangi  
-Versus-  
The State of West Bengal & Ors.

Mr. Arabinda Chatterjee, Sr. Advocate  
Ms. Kakali Dutta,  
Mr. Bhaskar Nandi  
...for the appellant

Mr. Soumitra Bandyopadhyay,  
Mr. Priyabrata Batabyal  
...for the State

Mr. Pantu Deb Roy, ld. A.G.P.  
Mr. Subrata Guha Biswas  
..for the respondent nos. 5 to 7

1. The instant appeal is directed against a judgement and order July 17, 2023 passed in WPA 12348 of 2023 by a Single Bench of this Court.
2. Mr. Arabinda Chatterjee, learned Senior Counsel appearing for the appellant, submits that his clients' grievance in the appeal is restricted to the second paragraph of the 3<sup>rd</sup> page of the impugned order.
3. It is submitted that the Court should have permitted release of his seized vehicle pending consideration of his appeal against the assessment made by the RTO, Purba Medinipur dated May 23, 2023.

4. Mr. Chatterjee has placed reliance on Section 16(3) and Section 16B of the West Bengal Motor Vehicles Tax Act of 1979 and a decision dated 3<sup>rd</sup> July 2023 passed by a Co-ordinate Bench in MAT 1203 of 2023. In the said order the Division Bench has permitted the seized vehicle to be released upon payment of Rs.50,000/- against a similar demand of Rs.2,58,968/- raised by the respondents.
5. This Court however finds no infirmity in the impugned order since the language of Section 16B, does not permit any Court to allow release of the vehicle, beyond the expiry of the period mentioned under Section 16(3) of the West Bengal Motor Vehicles Tax Act, 1979, unless the requisition contained in the said Section (16B) is complied with. The appellant shall also be liable to pay any parking charges that may be levied by the State.
6. The bar under Section 16B has not been placed before the Co-ordinate Bench in MAT 1203 of 2023 (supra).
7. Mr. Chatterjee however subsequently submits that his client is willing to comply with the provisions of Section 16B and provide a bank guarantee and other undertakings mentioned therein to the respondent authorities.

8. Upon compliance with the said mandate under Section 16B, the respondent authorities shall release the appellant's vehicle thereafter forthwith.
9. The appellant is desirous of challenging the assessment made by the RTO, Purba Medinipur dated May 23, 2023 before the appellate authority under Section 9 of the Act of 1979. He may however do so forthwith, notwithstanding non-availability of certified copy.
10. The appellate authority shall proceed to consider and dispose of the appellant's appeal within one month, if such appeal is filed within a period of 7 days from date without insisting on a certified copy thereof. The appellate authority may call for the records from the RTO concerned and pass appropriate orders strictly in accordance with law and the applicable rules.
11. With the aforesaid directions, M.A.T. 1491 of 2023 shall stand disposed of.
12. There shall be no order as to costs.
13. In view of the above, CAN 1 of 2023 shall also stand disposed of.

14. All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

**(Rajasekhar Mantha, J.)**

**(Supratim Bhattacharya, J.)**