

02 03.12.2020

This matter is taken up through Video Conferencing in the wake of Lockdown due to Pandemic COVID-19.

Heard Mr. M. Balakrishna Rao, learned counsel for the petitioner and Mr. Pravakar Behera, learned Standing Counsel (Transport).

Learned counsel for the petitioner undertakes to pay the separate court fee in the matter.

The petitioner has filed the present writ application challenging the order of levy of tax and penalty. So far as levy of penalty is concerned, the order is appellable under Section 18 of the Odisha Motor Vehicle Taxation Act.

In view of such position of law, learned counsel for the petitioner submits to file appeal so far as penalty is concerned.

So far as up to date tax is concerned, learned counsel for the petitioner submits that the petitioner shall pay the up-to-date tax.

Regard being had to the facts and submissions, the writ application is disposed of, directing the petitioner to pay the up to date tax within a period of one month from the date of receipt of certified copy of this order or true soft copy available in the Orissa High Court website. Learned counsel for the petitioner undertakes to pay the tax levied vide Annexure-1.

So far as penalty is concerned, the petitioner is

directed to file appeal within a period of four weeks from today. On filing of appeal by the time prescribed, no coercive action shall be taken against the petitioner, so far as penalty is concerned till disposal of the appeal.

The delay, if any, in filing the appeal, shall be condoned, taking a liberal view of the matter, as the matter was pending before this Court.

The writ application is accordingly disposed of.

As restrictions are continuing due to COVID-19 pandemic, learned counsel for the parties may utilize the soft copy of this order available in the High Court's official website or print out thereof at par with certified copies in the manner prescribed, vide Court's Notice No. 4587 dated 25.03.2020.

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***P. Patnaik, J.***

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