

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.14757 of 2015**

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Mondelez India Foods Pvt. Limited, a Company registered under the Companies Act, 1956 having its registered office at Unit 2001, 20<sup>th</sup> Floor, Tower 3 (Wing-C), Indiabulls Finance Centre Parel, Mumbai-400013 having its branch office at Sabalpur, P.O. Sabalpur, P.S. Didarganj, District Patna through its Godown Manager, Navin Kumar Singh, son of Shri Umesh Chandra Singh, resident of Danka Imli, Ganga Bridge Road Bajrangpuri, P.O. Gulzarbagh, P.S. Alamganj, Patna-800007

.... .... Petitioner

Versus

1. State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna
2. Asstt. Commissioner of Commercial Taxes, Integrated Check Post, Dalkola (Purnea)

.... .... Respondents

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**Appearance :**

For the Petitioner/s : Mr. D.V.Pathy with M/S P.K.Mishra & Manju Jha, Advocates

For the Respondent/s : Mr. Rajesh Ranjan, AC to G.A.8

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**CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA**

**and**

**HONOURABLE MR. JUSTICE SUDHIR SINGH**

**ORAL ORDER**

**(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)**

2      15-09-2015                      Heard learned counsel for the petitioner and learned counsel for the State.

The writ application has been filed challenging the order dated 21.8.2015 passed by the Assistant Commissioner of Commercial Taxes, Integrated Check Post, Dalkola, Purnea under Section 56(4)(b) read with Section 60(4) (b) of the Bihar Value Added Tax Act, 2005 and for release of the truck bearing registration No. WB 23B 7576 along with the goods loaded thereon.

At the outset, it is admitted by learned counsel for the petitioner that there is statutory remedy of appeal available to the petitioner so far as the challenge to the order dated 21.8.2015 is concerned.

In the aforesaid circumstances, the writ application is dismissed on the ground of availability of alternative statutory remedy and the petitioner is relegated to such remedy.

In case, any such appeal is filed by the petitioner then the same shall be considered by the appellate authority in accordance with law as we have not considered the merits of the matter.

However, upon the petitioner furnishing Bank Guarantee for Rs.5,03,925/- before the respondent No.2 then the vehicle along with the goods shall be released forthwith.

Learned counsel for the State shall inform the respondent No.2 to act in terms of this order even without insisting for a copy of this order.

**(Ramesh Kumar Datta, J)**

**(Sudhir Singh, J)**

spal/-

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