

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4532 of 2015

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HBL Power System Limited, a Company incorporated under the Companies Act, 1956, having its registered office at 8/2/601, Road No. 10, Banjara Hill, Hyderabad, Tengana PIN - 500034 and Branch Office at D/14, Adarsh Bihar Colony, P.O. B.V. College, P.S. Rukunpura, District - Patna - 800009 through its authorized signatory , Devendra Kumar Singh, son of Shri Ram Ayodhya Singh, resident of H.No. 422, New Mainpura, Shaguna More, P.O. + P.S. Danapur, Patna - 801503.

.... Petitioner

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna, having its office at Viks Bhawan, Bailey Road, Patna.
2. Commercial Taxes Officer, Patliputra Circle, Patna.

.... Respondents

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with

Civil Writ Jurisdiction Case No.4530 of 2015

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HBL Power System Limited, a Company incorporated under the Companies Act, 1956, null having its registered office at 8/2/601, Road No. 10, Banjara Hill, Hyderabad, Tengana PIN - 500034 and Branch Office at D/14, Adarsh Bihar Colony, P.O. B.V. College, P.S. Rukunpura, District - Patna - 800009 through its authorized signatory , Devendra Kumar Singh, son of Shri Ram Ayodhya Singh, resident of H.No. 422, New Mainpura, Shaguna More, P.O. + P.S. Danapur, Patna - 801503.

.... Petitioner

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna.
2. Commercial Taxes Officer, Patliputra Circle, Patna.

.... Respondents

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with

Civil Writ Jurisdiction Case No.4528 of 2015

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Su-kam Power Systems Ltd., a Company incorporated under the Companies Act, 1956 having its registered office at Plot no. 54, Udyog Bihar, Phase - VI, Sector 37, P.O. Sadar Bazar, P.S. Sector 37, Gurgaon (Haryana) and branch offie at Rana Niwas , East Boring Canal Road, P.O. Boring Road, P.S. Budha Colony, District - Patna through its Assistant Manager, Lal Mohammad, son of Mohammad Khalil, resident of 701, Janta Flat, Pocket - 2, Paschim Puri, P.O. + P.S. Madipur, New Delhi.

.... Petitioner

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes,

Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna.
2. Assistant Commissioner of Commercial Taxes, Patliputra Circle, Patna.

.... Respondents

Appearance :

(In all the cases)

For the Petitioner/s : Mr. D.V.Pathy, Advocate

For the Respondent/s : Mr. Sandeep Kumar, G.A. 8 with
Mr. Rajesh Ranjan, Ac to G.A.8

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

7 06-05-2015 Heard learned counsel for the petitioner and learned
Government Advocate No.8 for the State.

A supplementary counter affidavit has been filed giving explanation in terms of the earlier directions of this Court. The facts stated therein are sought to be assailed by learned counsel for the petitioner by stating that if required he may file the reply to the said supplementary counter affidavit. Learned counsel for the petitioner further submits that he has obtained the declaration forms relating to a substantial part of the transactions and the rest are being processed for obtaining the same.

In view of the aforesaid statement of learned counsel for the petitioner, learned Government Advocate at this stage submits that the matter may be remanded to the Assessing Officer for passing fresh assessment order after giving opportunity of hearing

to the petitioner.

The writ application is disposed of setting aside the order dated 22.1.2015 passed by the Commercial Taxes Officer, Patliputra Circle, Patna with the direction that the petitioner shall appear before him on 17th June, 2015 at 11 A.M. along with the requisite forms/other documents in support of the transactions and the Assessing Officer shall thereafter proceed to pass fresh order of assessment in accordance with law.

(Ramesh Kumar Datta, J)

spal/-

(Anjana Mishra, J)

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