

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4264 of 2015

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1. Wipro Limited , a Company incorporated under the Companies Act, 1956, having its registered office at Doddakkanahalli, Varthur, Hobli, Sarjapur Road , P.O.+ P.S. - Camelaram, Bangalore-560035 and Branch Office at House No. 196B, Ground Floor (neer Basawan Park), P.O. Boring Road, P.S. S.K. Pury , Patna-800001 through its Executive - Business Operations, Indranil Roy , son of Late Ananta Kumar Roy , resident of Montessorie Lane, house no. 11, P.O. Boring Road, P.S. - S.K. Puri , Patna-800001.

.... Petitioner/s

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.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy,
Mrs. Manju Jha,
Mr. P.K. Mishra and
Mr. Abhi Sarkar, Advocates
For the Respondent/s : Mr. Purnendu Singh, GP-27

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

2 26-03-2015 Heard learned counsel for the petitioner and
learned counsel for the State.

Learned counsel for the petitioner submits that in the present matter also the impugned order dated 10.01.2015 has been passed by the respondent no. 2 (Commercial Taxes Officer, Patliputra Circle, Patna), upon the failure of the petitioner to produce the Forms- C and F with regard to certain transaction. It is submitted that the petitioner was unable to produce the said Forms because the Tax Authority of another State could not issue the same and accordingly extension of

time was sought, which was wrongly refused and the impugned order raising tax demand has been passed. It is submitted that the action of the respondent no. 2 is contrary to the order of the Apex Court in the case of **Ambika Steels Limited Vrs. State of U.P. and Others: (2009) 14 SCC 309.**

It is further submitted that this Court has quashed the impugned orders in several such matters and given an opportunity to the petitioners in those cases to produce the Forms- C and F before the Assessing Officer. Learned counsel for the petitioner submits that entire Forms-C and F are expected to be received by the petitioner within a period of four weeks from today.

On a consideration of the facts and circumstances of the case, the impugned order dated 10.01.2015 is quashed and the matter is remanded back to the Assessing Authority to decide the same afresh in accordance with law. The petitioner for the same purpose shall appear before the Assessing Authority on 4th of May, 2015 at 11.30 A.M. along with all the forms and documents, who shall thereafter proceed to decide the matter afresh in accordance with law.

(Ramesh Kumar Datta, J)

(Anjana Mishra, J)

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