IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.7787 of 2015

==

M/s V-Mart Retail Limited registered under the Indian Companies Act, 1956 having its principal place of business at R.R. Tower , D.T. Road, near Jain School , Ara Sadar, District- Bhojpur (Bihar) through its authorized representative Rahul Kumar Singh son of Sri Awadhesh Singh Resident of Ashok Market, D.T. Road, Near, Town Thana Police Station- Town Thana, District- Bhojpur at Ara.

.... Petitioner/s

Versus

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

.... Respondent/s

==

Appearance :

For the Petitioner/s : Mr. Jayanta Ray Chaudhury &
Mr. Binay Kumar

For the Respondent/s : Mr. Raj Nandan Prasad SC-9 &
Mr. Rakesh Prabhat, AC to SC-9

==

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

2 22-06-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 20.03.2015 passed by the respondent no.2, the Commissioner of Commercial Taxes, Bihar for the year 2013-14 by which he has uphold the order dated 05.01.2015 passed by the Commercial Taxes Officer, Patliputra Circle, Patna levying tax and interest on the petitioner on account of non-production of Form-F in support of its claim for inter-State stock transfer.

Learned counsel for the petitioner submits that the petitioner had produced Photostat copies of the Form-F and also produced the originals before the Commissioner in the revision filed by it against the order dated 05.01.2015 of the Commercial Taxes Officer yet ignoring the same as also the judgment of the Apex Court in the Case of Ambika Steels Ltd. Vs. The State of U.P. & Ors.: (2009) 14 SCC 309, the impugned order has been passed.

Learned counsel for the petitioner submits that this Court in a series of decisions has set aside such orders, some of which have also been filed as Annexure-3 series to the writ petition.

Learned counsel for the State is unable to show how the case of the petitioner is not covered by the aforesaid decision of the Apex Court in Ambika Steels Ltd. case and a series of decisions of this Court on the same point.

The writ petition is, accordingly, allowed. The impugned orders dated 20.03.2015 of the Commissioner, Commercial Taxes, Bihar and 05.01.2015 of the Commercial Taxes Officer, Patliputra Circle, Patna are quashed and the matter is remanded to the Commercial Taxes Officer, Patliputra Circle, Patna for passing a fresh order after considering the Form-F to be produced before him by the petitioner.

Let the petitioner appear before the Commercial Taxes Officer, Patliputra Ciurcle, Patna on 13th July, 2015 at 11.00 A.M. along with the necessary documents upon which the respondent no. 3 shall proceed to pass fresh order in accordance with law.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Anjana Mishra, J)

U			