

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12427 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, 20th 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/s

Versus

1. State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna, having its office at Vikash Bhawan, Bailey Road, Patna.
2. Commercial Taxes Officer, Integrated Check Post, Karamnasha (Bhabhua)

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy
Mrs. Manju Jha

For the Respondent/s : Mr. Vikash Kumar, AC to PAAG

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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 13-08-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 29.07.2015 by which penalty has been imposed against the petitioner under Section 56(4)(b) read with Section 60(4)(b) of the Bihar VAT Act and for release of the truck along with laden goods thereon.

It is submitted by learned counsel for the petitioner that the only fault of the petitioner was that instead of obtaining e-Suvidha Form in Form No. D-IX, the truck in question was traveling with e-Suvidha Form D-X but upon the

error being detected at the entry check post, the correct e-Suvidha Form was applied for and obtained and also produced before the authorities, however, without considering the same the order impugned has been passed.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with liberty to the petitioner to file a statutory appeal which shall be considered and disposed of by the competent authority in accordance with law.

In the meantime, on the petitioner's furnishing Bank Guarantee of Rs. 9,66,650/- before the Respondent No.2, the Commercial taxes Officer, Integrated Check Post, Karamnasha, Bhabhua, the truck along with the goods laden thereon shall be released forthwith.

Learned counsel for the State is directed to inform the Respondent No.2 about this order so that the truck along with the goods laden thereon in question is released forthwith on production of the Bank Guarantee.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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