

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13355 of 2015

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M/s. Unique Logistics a proprietorship firm having it's place of business at Plot No. 17, Door No. 2/245, Customs Colony, First Floor, Thoraipakkam, Chennai-600097 through it's proprietor Kishore Chandra Jha son of Satya Narayan Jha resident of Plot No. 17, Door No. 2/245, Customs Colony, First Floor, Thoraipakkam, Chennai-600097

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna having it's office at Vikas Bhawan, New Secretariat, Patna
2. The Deputy Commissioner of Commercial Taxes, Integrated Check Post, Dobhi, Gaya
3. The Commercial Taxes Officer, Integrated Check Post, Dobhi, Gaya

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Anjani Kumar Jha, Advocate
For the Respondent/s : Mr. Raj Nandan Prasad. S.C. 9

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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 25-08-2015 Heard learned counsel for the petitioner and learned Standing Counsel No.9 for the State.

The petitioner seeks quashing of the order dated 9.7.2015 and the consequential demand notice by which a penalty of Rs.4,94,850/- has been imposed under Section 60(4)(b) of the Bihar Value Added Tax Act, 2005 and further for release of the truck bearing registration No. NL 01K 0209 along with the goods/machineries loaded thereon.

It is evident that against the aforesaid impugned order the

petitioner has statutory remedy of appeal available to it.

In the said circumstances, the writ application is disposed of with a liberty to the petitioner to take recourse to statutory remedy available to it. In case such an appeal is filed within four weeks from today along with an application for condonation of delay then the same shall be considered by the appellate authority keeping in view the fact that the petitioner has been pursuing its remedies before this Court.

It is further directed the upon the petitioner furnishing Bank Guarantee of Rs.4,94,850/- before respondent No.3, the Commercial Taxes Officer, Integrated Check Post, Dobhi, Gaya then the truck along with the goods/machineries loaded upon it shall be released forthwith.

(Ramesh Kumar Datta, J)

spal/-

(Anjana Mishra, J)

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