

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13689 of 2015

Vodafone Essar Spacetel Limited (now known as Vodafone Spacetel Limited), a Company incorporated under the Companies Act having its office at 48, Okhla Industrial Area, Phase-II, P.O. + P.S. Okhla, New Delhi-110020 and its branch at Block A, Sai Corporate Park, Rukunpura, P.O. Rupaspur, P.S. Rupaspur, District Patna through its Manager Legal, Rajkumar Paul, S/o Late Manik Chand Paul Resident of Block A, Sai Corporate Park, Rukunpura, P.O. B.V. College, P.S. Rupaspur, District Patna.

.... Petitioner

Versus

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

.... Respondents

with

Civil Writ Jurisdiction Case No.13698 of 2015

Vodafone Essar Spacetel Limited (now known as Vodafone Spacetel Limited), a Company incorporated under the Companies Act having its office at 48, Okhla Industrial Area, Phase-II, P.O. + P.S. Okhla, New Delhi-110020 and its branch at Block A, Sai Corporate Park, Rukunpura, P.O. Rupaspur, P.S. Rupaspur, District Patna through its Manager Legal, Rajkumar Paul, S/o Late manik Chand Paul Resident of Block A, Sai Corporate Park, Rukunpura, P.O. B.V. College, P.S. Rupaspur, District Patna.

.... Petitioner

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Dy. Commissioner of Commercial Taxes, Patliputra Circle, Patna.
3. Commercial taxes Officer, Patliputra Circle, Patna.

.... Respondents

Appearance :

(In both the cases)

For the Petitioner/s : Mr. D.V.Pathy with M/S Jayanta Roy
Choudhary, P.K.Mishra & Manju Jha
Advocates

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

**CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR
DATTA**

and

HONOURABLE MR. JUSTICE SUDHIR SINGH
ORAL ORDER
(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

4 03-11-2015

Heard learned counsel for the petitioner and learned counsel for the State.

Both the writ applications raise common issues relating to the same petitioner and they have been heard together and are being disposed of by this common order.

The petitioner has challenged in these writ applications essentially the order dated 29.5.2014 issued by the Commercial Taxes Officer, Patliputra Circle, Patna under Section 8 of the Entry Tax Act read with Section 31 of the Bihar Value Added Tax Act for the periods 2010-11 and 2011-12.

At the outset, learned counsel for the petitioner argues that the issues raised in the present matters are squarely covered by the decision of this Court dated 11.8.2015 in CWJC No. 7436 of 2015 : Unitech Wireless (Tamilnadu) Pvt. Limited vs. The State of Bihar & Ors. along with its three analogous cases in which on identical facts this Court had allowed the writ petitions and quashed the impugned orders remanding the matters to the Assessing Officer to decide the same afresh in accordance with law and the principles laid down and observations made in that order.

In the aforesaid view of the matter, the present writ applications are also allowed, in the light of the decision dated 11.8.2015 in Unitech Wireless case (supra), quashing the impugned orders of assessment and remanding the matters to the Assessing Officer to decide afresh in accordance with law and the principles laid down and the observations made in the order dated 11.8.2015.

It is made clear that no further notice of the proceedings shall be required to be issued and the petitioner shall appear before the Assessing Officer on 27th November, 2015 at 11 A.M. along with all the necessary documents and evidence, who shall thereafter proceed to decide the matter.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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