IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.21484 of 2014

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M/s K.k.builder Pvt. Ltd. Vil- Khutauna, Madhubani through its Authorized Signatory Sri Akhilesh Kumar Singh Son of Late Raj Ranjan Prasad Singh, Mahendra Niwas, Balghat, Muzaffarpur.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commerical Taxes, Bihar, New Secretariat, Patna.
2. The Commissioner of Finance, Govt. of Bihar, Patna.
3. The Deputy Commissioner of Commercial Taxes, Jhanjharpur Circle Jhanjharpur, Madhubani.
4. The Asstt. Commissioner of Commercial Taxes, Jhanjharpur Circle, Jhanjharpur.
5. The Joint Commissioner of Commercial Taxes, Darbhanga Division, Darbhanga.
6. The Treasury Officer, Jhanjharpur.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Suresh Pd Singh No.1

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)

10 03-08-2015 Heard learned counsel for the petitioner and learned counsel for the State.

It is admitted by learned counsel for the petitioner that the amount refundable has been paid to the petitioner but after deducting the entry tax.

Learned counsel for the State submits that the deduction of entry tax has been made on the basis of assessment and the department was entitled to adjust the same before making the refund under the Bihar VAT Act.

In the aforesaid circumstances, the writ application is disposed of.

The petitioner shall have the liberty to challenge the action of the authorities in accordance with law before the statutory forum so far as any assessment or demand is concerned under the Entry Tax Act.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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