IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.928 of 2015

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M/s Varuna Integrated Logistic Pvt. Ltd.

.... Petitioner/s

Versus

The State of Bihar & Ors

.... Respondent/s

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Appearance :

For the Petitioner : Mr. Akhilesh Kumar

For the Respondent : Mr. Vikas Kumar,A.C. to P.A.A.G.

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE VIKASH JAIN

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

Date: 21-01-2015

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

Learned counsel for the petitioner submits that the Truck of the petitioner was carrying goods from West Bengal via Jharkhand, Bihar and Uttar Pradesh to Uttarakhand and in terms of the provisions of the Bihar Value Added Tax Act, 2005 it was required to obtain necessary Transport Permit at the first Check Post en route which has to be surrendered at the last Check Post before leaving the State, whereas in the present matter the petitioner's Truck was seized the moment it arrived at the first Check Post for the purpose of obtaining the Transport Permit on the ground that it was not carrying the e-Suvidha Form for the said purpose. Thereafter, a penalty of Rs. 1,21,550/- has been imposed by order dated 16.12.2014 passed by the Deputy Commissioner, Commercial Taxes, Integrated Check Post, Dobhi, being three times the tax amount.

It is further submitted that aggrieved by the said order, the petitioner has filed an appeal before the Joint Commissioner, Commercial Taxes (Appeal), Magadh Division, Gaya, but his prayer for release of the Truck after giving security has been rejected by order dated 27.12.2014.

It is urged by learned counsel for the petitioner that the Truck and the goods ought to have been released after obtaining security, as no useful purpose can be served by detention of the same.

Learned counsel for the State opposes the prayer of the petitioner.

On a consideration of the facts and circumstances of the case, we are of the view that the Truck and goods ought to be released pending the appeal before the Joint Commissioner, Commercial Taxes (Appeal), Magadh Division, Gaya. It is, accordingly, directed that if the petitioner furnishes bank guarantee of Rs.1,21,550/-, then the Truck along with goods shall be released forthwith.

The writ application is, accordingly, disposed of.

V.P.Sinha/-

(Ramesh Kumar Datta, J)

(Vikash Jain, J)

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