**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.11971 of 2015**

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Prime Cargo Movers through its authorized representative Mr. Ashish Kumar Singh, son of Sri Shesh Nath Singh, Branch Manager, Kolkata Branch, Resident of 26C P.K. Tagore Street, Nutan Bazar, Rajwari, Police Station Rajwari, District-Kolkata

.... .... Petitioner/s

Versus

1. The State of Bihar through the principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna
2. The Joint Commissioner of Commercial Taxes, Integrated Check Post, Jalalpur, District-Gopalganj
3. The Assistant Commissioner of Commercial Taxes, Integrated Check Post, Jalalpur, District- Gopalganj

.... .... Respondent/s

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**Appearance :**

For the Petitioner/s : Mr. Jayanta Ray Chaudhury
Mr. Binay Kumar

For the State : MrVikash 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 06-08-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The grievance of the petitioner is that the vehicle of the petitioner was carrying Lemon Splash (Soap) of M/s. Hindustan Unilever Limited from Maharashtra unit of the company for delivery to West Bengal unit by way of stock transfer through a valid Stock Transfer Advice dated 15.7.2015.

The preliminary question although was of not carrying the e-Suvidha Form D-VII and for the said reason, it was assessed and ultimately by order dated 21.7.2015 300% penalty of Rs. 5,69,746.00 has been imposed under Section 60(4)(b) read with Section 56(4)(b) of the Bihar VAT Act.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with the direction that in case the petitioner deposits Bank Guarantee of Rs. 5,69,746.00 before the Assistant Commissioner, Commercial Taxes, Integrated Check Post, Jalalpur, District- Gopalganj, respondent no.3, then the truck along with the goods laden thereon would be released forthwith by the respondents.

It shall be open to the petitioner to challenge the impugned order dated 21.7.2015 before the appellate authority under the provisions of the Bihar VAT Act who shall consider and dispose of the same in accordance with law.

**(Ramesh Kumar Datta, J)**

S.Pandey/-

**(Sudhir Singh, J)**

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