

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.15359 of 2015**

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1. Sandhya Samrat Construction Services & Pvt. Ltd. through its Managing Director, Sri Madhukar Kumar S/o - Sri Ram Naresh Singh R/o D- 204, 'Om Raj Aparment', Jamal Road, P.S. - Kotwali, District - Patna.

.... .... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes, Patna.  
2. The Principal Secretary, Commercial Taxes, Bihar, Patna.  
3. The Assistant Commissioner, Commercial Taxes, Patna West Circle, Patna.  
4. The Deputy Commissioner, Commercial Taxes, Patna West Circle, Patna.  
5. The Accountant General, Bihar, Patna

.... .... Respondent/s

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**Appearance :**

For the Petitioner/s : Mr. Sanjay Kumar

For the Respondent/s : Mr.Raj Nandan Prasad, S.C.9

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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      04-11-2015                      Heard learned counsel for the petitioner and learned Standing Counsel No.9 for the State.

The writ application has been filed for the simple relief of the inclusion of the advance payment of tax made by the petitioner, for which no credit has been given to the petitioner in the demand notice dated 07.08.2015 issued by the respondents.

In the counter affidavit filed on behalf of the State, it is stated that the photo copy of Form C-II has already been supplied by the petitioner which has been sent for verification and

thereafter the revised demand notice would be issued as per Bihar VAT Act and Rules, 2005.

In view of the aforesaid statement made on behalf of the respondents in the counter affidavit, the writ application is disposed of with the direction to the respondents to give due benefit of the advance payment of tax made after the verification of Form C-II as proposed by them.

The demand notice dated 07.08.2015 shall remain in abeyance until a fresh demand notice is issued after verification.

**(Ramesh Kumar Datta, J)**

V.P.Sinha/-

**(Sudhir Singh, J)**

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