

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18801 of 2015

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M/s. Balaji Transport Corporation, having its registered office at 101, Dilshad Garden, New Delhi through its authorized representative namely Mr. Praveen Sharma son of S.B. Sharma, resident of Mohalla- 791, EWS-Barra II, P.S.- Barra, District- Kanpur (Uttar Pradesh)

.... Petitioner

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Vikas Bhawan, Bailey Road, Patna
2. The Assistant Commissioner, Commercial Taxes, Integrated Check Post, Karmnasha, Kaimur
3. The Joint Commissioner (Appeal), Commercial Taxes, Magadh Division, Gaya

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Sanjeev Kumar, Advocate
For the Respondent/s : Mr. Purnendu Singh, GP 27

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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 16-12-2015 Heard learned counsel for the petitioner and learned Government Pleader No.27 for the State.

Although the prayer made in the writ application is for quashing the order dated 23.8.2015 passed by the Assistant Commissioner, Commercial Taxes, Integrated Check Post, Karmnasha, Kaimur but in view of the alternative statutory remedy available to the petitioner, learned counsel for the petitioner confines his prayer only for a direction to release the transport vehicle in question along with the goods laden therein.

It is submitted by learned counsel for the petitioner that the truck carrying goods has been seized and penalty imposed under the provisions of Section 60(4)(a) read with Section 56(4)(a) of the Bihar Value Added Tax Act for the sole reason that the e-suvidha declaration form had expired, which in fact was on account of break down of the vehicle during transit.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with liberty to the petitioner to challenge the impugned order dated 23.8.2015 before the appropriate forum.

However, upon the petitioner furnishing Bank Guarantee for Rs.10,77,810/- before respondent No.2, the vehicle along with the goods laden thereon shall be released forthwith.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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