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IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.6002 of 2015

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M/s. Rajdoot Roadways Pvt. Ltd. at 41/A Tara Chand Dutta Street, Kolkata 700073 through its Director Gookul Kaloya Son of Late Shyam Sunder Kaloya.

.... Petitioner

Versus

1. The State of Bihar through the Commissioner Commercial Taxes, Sale Tax Department, Government of Bihar, Patna.
2. The Commissioner Commercial Taxes, Sale Tax Department, Government of Bihar, Patna.
3. The Joint Commissioner the Commercial Taxes, Purnia Division, Purnia.
4. The Assistant Commissioner, Commercial Taxes, Khagaria Circle, Khagaria.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Sanjeev Kumar, Advocate
For the Respondent/s : Mr. Purnendu Singh, G.P. 27 with
Mr. Rakesh Kumar Singh, AC to 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)

5 16-09-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The writ application has been filed for quashing the order dated 15.11.2014 passed by the Joint Commissioner (Appeal), Commercial Taxes, Purnea Division, Purnea by which the appeal of the petitioner has been dismissed and the order dated 2.8.2014 of the Assistant Commissioner, Commercial Taxes, Khagaria Circle, Khagaria imposing penalty of Rs.8,93,365/- under Section 61(3) of the Bihar Value Added Tax Act, 2005 has been upheld.

Learned counsel for the petitioner submits that the penalty has already been paid by the petitioner and the truck along with the goods has been released.

Admittedly there is a statutory remedy of appeal against the impugned order dated 15.11.2014.

In the aforesaid view of the matter, we are not inclined to entertain the present writ application.

The writ application is, accordingly, dismissed on the ground of availability of alternative statutory remedy.

However, if the petitioner files an appeal before the Commercial Taxes Tribunal within a period of four weeks from today along with an application for condoning the delay in filing the appeal then the same shall be considered keeping in view the fact that the petitioner has been pursuing its remedies before this Court.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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