

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6413 of 2015

=====

Dhillon Freight Carrier, a proprietary concern having its office at 6, Ram Lochan Mallick Street, PO and P.S. Jorasanko, Kolkata and Branch office at Opposite Sharma Motors, Hajiganj, P.O. + P.S. Patna City, District-Patna through its authorized signatory, Suresh Prasad, son of Late Ramjanam Prasad, resident of Salimpur Ahra, Dwarka Lane, P.O. Kadamkuan, P.S. Gandhi Maidan, District- Patna

.... Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar having its office at Vikas Bhawan, Bailey Road, Patna
2. Commercial Taxes Officer, Gopalganj Circle, Gopalganj

.... Respondent/s

=====

Appearance :

For the Petitioner/s : Mr. D.V.Pathy

For the State : Mr. Vikash Kumar

=====

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

2 24-04-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The writ application has been filed for quashing of the order dated 24.01.2015 passed by the Commercial Taxes Officer, Gopalganj imposing penalty under Section 56(4)(b) of the Bihar Value Added Tax Act, 2005 read with Section 61(3) and for release of the truck bearing registration No. UP 21N 5210 along with the goods laden thereon.

At the outset learned counsel for the petitioner submits that the petitioner has statutory remedy available against the order in question and the petitioner had carried the said goods

without the requisite e-Suvidha permit under bona fide belief that since all the goods were not leviable to tax, no other document was required to be carried. In the said circumstances, he prays that the truck along with the laden goods thereon may be directed to be released on depositing bank guarantee for the amount of penalty before the concerned authority.

In view of the aforesaid submissions, the writ application is disposed of with liberty to the petitioner to file an appeal against the impugned order dated 24.01.2015.

In case any such appeal is filed within a period of three weeks from today along with an application for condonation of delay, the same shall be considered by the appellate authority keeping in view the fact that the petitioner has been pursuing his remedy before this Court.

In the meantime, on the petitioner's depositing bank guarantee of Rs. 6,35,063/-, the truck along with the goods laden thereon shall be released forthwith.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Anjana Mishra, J)

U			
---	--	--	--