

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6764 of 2015

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Air Transport Corporation (Assam) Pvt. Ltd., a private limited company incorporated under the Companies Act, having its registered office at Kedar Road, Gauhati (Assam) and one of the branch offices at Gaya Masaurhi Road, near Singh Petrol Pump, Bari Pahari Gaon, Patna- 800007 through its Branch Manager, Patna, Jitendra Kumar son of Late Lakshmi Narayan, resident of Mohalla Kumhar Toli, Kankarbagh Road, P.S. Kankarbagh, Town and District Patna

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna
2. The Joint Commissioner of Commercial Taxes, Integrated Check Post, Jalalpur (Gopalganj)
3. The Commercial Taxes Officer (Prob.), Commercial Taxes (Integrated) Check Post, Jalalpur (Gopalganj)

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Ramesh Kumar Agrawal with M/S
Shive Kumar & Sourav Suman, Advocates

For the Respondent/s : Mr. Vikash Kumar, AC to PAAG

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

3 01-05-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks release of the vehicle bearing registration No.HR38K8105 along with the goods being transported by it which has been seized by the Commercial Tax Officer of Jalalpur Integrated Check Post at Gopalganj on 12.4.2015 under the provisions of Section 60(4)(b) read with Section 56(4)(b) of the Bihar Value Added Tax Act, 2005 on the

ground that e-suvidha form has not been produced and three times penalty has been imposed.

Learned counsel for the petitioner submits that so far as the order imposing penalty is concerned, the petitioner would be preferring an appeal before the statutory authority and further submits that the goods lying in such condition for the last 19 days are subject to deterioration and expiry date and therefore the same may be directed to be released on furnishing Bank Guarantee of the amount of penalty.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with the direction that the Commercial Taxes Officer, Integrated Check Post Jalalpur shall release the vehicle of the petitioner along with the goods loaded thereon forthwith on the petitioner furnishing Bank Guarantee of Rs.16,73,448/-.

(Ramesh Kumar Datta, J)

(Anjana Mishra, J)

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