IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13330 of 2010

==

Shashi Galvanising Pvt. Ltd. through ots Managing Director, Surendra Narayan Singh R/O Moh.- A/26, Ashoke Puri Colony, Bailey Road, Khajpura, Patna- 14

.... Petitioner/s

Versus

1. The State of Bihar
2. Principal Secretary, Finance Department, Govt. of Bihar, Patna
3. Commercial Taxes Commissioner, Govt. of Bihar, Patna
4. Dy. Commissioner, Commercial Taxes, Patliputra Circle, Patna
5. Assistant Commissioner of Commercial Taxes, Shahabad Circle, Ara (Bhojpur)
6. Hindustan Steel Works Construction Ltd. 3rd Floor, Land Development Bank Building, Budh Marg, Patna- 01
7. Chief Project Manager, Hindustan Steel Works Construction Ltd. 3rd Floor, Land Development Bank Building, Budh Marg, Patna- 800001
8. Executive, Finance, Hindustan Steel Works Construction Ltd. 3rd Floor, Land Development Bank Building, Budh Marg, Patna- 800001

.... Respondent/s

==

Appearance :
For the Petitioner/s : Mr. Jitesh Kumar Singh, Advocate
For the Respondent Nos. 1 to 5 : Mr. Bhaskar Shankar, AC to GP 16
For the Respondent Nos. 6 to 8 : Mr.Manish Kumar, Advocate

==

CORAM: HONOURABLE MR. JUSTICE BIRENDRA PRASAD VERMA
ORAL ORDER

----

3 02-04-2015 Heard the parties.

In view of the nature of grievances/claims raised on behalf of the petitioner, fully delineated in paragraph 1 of the writ petition, this Court is of the opinion that in stead of deciding the matter here by this Court, the interest of justice shall be subserved if the petitioner is granted liberty to file a comprehensive representation before the Deputy Commissioner, Commercial Taxes, Patliputra circle, Patna (respondent no.4) with all supporting documents, raising all the pleas which have been raised in the present writ petition. It is ordered accordingly.

If such a comprehensive representation is filed on behalf of the petitioner within a period of one month from today with a certified copy of the present order, then the respondent no.4 shall be obliged to consider and decide the claims of the petitioner particularly in reference to Section 68 of Bihar Value Added Tax Act, 2005 and Rules made thereunder by a reasoned and speaking order after giving an opportunity of hearing to the petitioner and other authorities including respondent nos. 6 to 8, if so required, at an early date preferably within a period of three months from the date of filing of such representation by the petitioner.

If on consideration of the materials, the respondent no.4 comes to a conclusion that the claims raised in behalf petitioner are admissible to it, then consequential orders shall also be issued without any unnecessary further delay.

This is clarified that this Court has not gone into the merits of the claim raised on behalf of the petitioner and this is left to be decided at the first instance by the respondent no.4 strictly in accordance with law.

The writ petition stands finally disposed of with the observations and directions made above.

(Birendra Prasad Verma, J)

Tahir/-

U			