IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.11958 of 2015

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G Trans Logistics (India) Pvt. Ltd., Corporate Office-G-95, Sector-63, Noida (U.P.)-201307 through constituted attorney/authorized representative, Mr. Raju Kumar Sharma, son of Late Manik Sharma, resident of village-Kangoi Vishkarma, P.O. Mihijam, District- Jamtara,Jharkhand

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of Commercial Taxes, Government of Bihar, Patna.
2. The Deputy Commissioner, Commercial Taxes, Integrated Check Post, Karnasha, Bhabhua (Kaimur), Bihar.
3. The Commercial Tax Assistant Commissioner, Integrated Check Post, Karmnasha, Kaimur (Bihar).

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Dhananjay Kumar

For the Respondent/s : Mr. Raj Nandan Prasad- S.C.9

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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 10-08-2015 Heard learned counsel for the petitioner and learned Standing Counsel No.9 for the State.

The petitioner seeks quashing of the order dated 12.07.2015 passed by the Assistant Commissioner, Integrated Check Post, Karmnasha, Bhabhua (Kaimur) in Case No.288 of 2015-16, by which a penalty of Rs.12,47,810/- has been imposed and for consequential directions.

In view of the order that we propose to pass, it is not necessary to consider the facts of the case in detail. Suffice it to say that the petitioner was transporting goods from Alwar in the State of Rajasthan to Fatuha in this State and was carrying all the necessary documents including e-Suvidha which, however, was to expire on 9.7.2015 a little after 6 P.M. The vehicle of the petitioner got delayed in the State of U.P. on account of its detention by the authorities there for about six days, as a result of which the petitioner could reach the Integrated Check Post, Karmnasha, Bhabhua on 10.7.2015 in the morning where on inspection being made it was found that e-Suvidha has expired. Thereafter, the petitioner got revalidated e-Suvidha on 10.7.2015 itself but despite the same, a penalty has been imposed by the respondent No.3 upon the petitioner.

Learned counsel for the State submits that the petitioner has an alternative remedy of statutory appeal in the matter.

On a consideration of the facts and circumstances of the case and the aforesaid plea taken by learned counsel for the State, the writ application is disposed of with a direction that upon the petitioner producing a bank guarantee before the respondent No. 3 for an amount of Rs.12,47,810/-, the vehicle with the goods laden thereon shall be released forthwith by him. It shall be open to the petitioner to challenge the impugned order dated 12.7.2015 before the Appellate Authority under the Bihar VAT Act who shall consider and dispose of the matter in accordance with law, as we have not considered the same on its merit.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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