IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.11844 of 2015

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1. M/s Ranjan Bricks Center, Proprietor, Mr. Vibhuti Ranjan, S/o Late Parmeshwari Sah, resident of village + P.O. + P.S. - Haweli Kharagpur, District - Munger.
2. M/s S.M.c. Bricks, Proprietor, Mr. Gopal Krishna Sinha, S/o Late Braj Bhushan Prasad, resident of villaeg + P.O. + P.S. - Haweli Kharagpur, District - Munger.
3. M/s Shri Shyam Bricks, Proprietor, Mr Keshav Dev, S/o Late Satyendra Prasad Singh, Resident of village + P.O. + P.S. - Haweli Kharagpur, District - Munger.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner, Munger Circle, Commercial Taxes Department, Munger.
4. The Assistant Commissioner, Munger Circle, Commercial taxes Department, Government of Bihar, Patna.
5. The Commercial Tax Officer, District -Munger.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16272 of 2015

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1. M/s Ganesh Eet Udyog, Proprietor Mr. Vinay Kumar Chaudhary @ Vinay Chaudhary, S/o Shri Nageshwar Prasad Chaudhary, resident of village- Phulakiya Brahmasthan, P.S.- Bariyapur, District- Munger

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes Department, Bihar.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna
3. The Deputy Commissioner, Munger Circle, Commercial Taxes Department, Munger
4. The Assistant Commissioner, Munger Circle, Commercial Taxes Department, Government of Bihar, Patna
5. The Commercial Tax Officer, District- Munger

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.12853 of 2015

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1. Tata Int Udyog a Proprietorship Firm having its office at Masankhan,

P.o. Balha, P.s Kusheshwar Asthan, District Darbhanga through its Proprietor, Hira Prasad singh Son of late Munshi Prasad Singh resident of Masankhan, P.o. Balha,P.s Kusheshwar Asthan District Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Biha Patna , having its office at Vikash Bhawan, Baily Road, Patna.
2. Dy. Commissioner of Commercial taxes, West Circle Muzaffarpur.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.12791 of 2015

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1. Kamla Int Udyog, a Proprietorship firm having its office at Village- Pokhram, P.O. Pokhram, P.S. Pokhram, District- Darbhanga through its Proprietor, Pankaj Kumar Choudhary, Son of Shri Krishna Kumar Choudhary, resident of Village+P.O. Pokhram, P.S. Biraul, District- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, West Circle, Muzaffarpur.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.12892 of 2015

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1. Harah Bhola Int Udpadan Kendra a Proprietorship Firm having its office at Village- Ghanshyampur, P.o. - Ghanshyampur P.s Ghanshyampur, District Darbhanga through its Proprietor , Chandrashekhar Jha Son of late Pandit Radha Krishna Jha resident of Ghanshyampur,P.O. Ghanshyampur, P.S Ghanshyampur, District Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road Patna.
2. Dy. Commissioner of Commercial Taxes, West Circle Muzaffarpur
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.12756 of 2015

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1. Munna Bricks Udyog, a Proprietorship firm having its Office at Supaul, P.O. Biraul, P.S. Biraul, District- Darbhanga through its Proprietor, Shamshad Alam, son of Badiuss Jama, resident of village- Supaul Baja, P.O. Biraul, P.S.- Biraul, District- Darbhanga

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna, having its office at Vikash Bhawan, Bailey Road, Patna
2. Dy.Commissioner of Commercial Taxes, West Circle, Muzaffarpur
3. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.12813 of 2015

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1. Choudhary Int Udyog, a proprietorship firm having its office at Village- Pokhram, P.O. Pokhram, P.S. Biraul, District- Darbhanga through its Partner, Mohar Kumar Choudhary, Son of Sri Vimlesh Choudhary, resident of Pokhram, P.O. Pokhram, P.S. Biraul, District- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, West Circle, Muzaffarpur.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.12764 of 2015

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1. Jagdamba Int Udyog, a Proprietorship firm having its office at Village- Hati, P.O. Usti (via Biraul), P.S. Biraul, District- Darbhanga through its Proprietor, Radha Raman Singh, Son of Late Ram Bahadur Singh, resident of Village- Ghorshar, P.O. Sumbha Deorhi, P.S. Kusheshwar Asthan, District- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, West Circle, Muzaffarpur.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.12572 of 2015

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1. India Int Udyog, a proprietary concern having its office at Vill- Vantha, P.O.- Biroul, P.S.- Biroul, District- Darbhanga through its Proprietor, Khursid Uzzama, Son of Late Badi Uzzama, resident of vill- Supaul Bazar, P.O. Biroul, P.S. Biroul, District- Darbhanga

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna
2. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga
3. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle ,Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.13172 of 2015

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1. Chandan Bricks Udyog, a proprietary concern having its office at Vill+P.O. Mahinam, P.S. Bahera, District- Darbhanga through its proprietor, Suresh Kumar Mahto, Son of Late Ramchandra Mahto, resident of Vill+P.O. Mahinam, P.S. Bahera, District- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.13507 of 2015

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1. M/s Shivam Int Udyog through its Proprietor, Kumari Sharmila, wife of Awadhesh Kumar, resident of Village + P.S- Kamtaul, District- Darbhanga

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary Commercial Taxes Department, Government of

Bihar. Patna.
3. The Deputy Commissioner Commercial Taxes, Darbhanga Circle, Darbhanga.
4. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.13332 of 2015

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1. M/s Tinku Bricks through its Proprietor, Arun Kumar Mahto, son of Sri Baidyanath Mahto, resident of village + P.O.- Raj Nagar, District- Madhubani

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna
3. The Deputy Commissioner Commercial Taxes, Darbhanga Circle, Darbhanga
4. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.13710 of 2015

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1. M/s Okpet Int Udyog through its Partner, Afaque Ather, son of Late Sarfraz Ather, resident of Village- Simari Birdipur, P.S.- Simari, District- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner Commercial Taxes, Darbhanga Circle, Darbhanga.
4. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.13155 of 2015

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1. S. B. Int Udyog, a proprietary concern having its office at Vill- Majra,

P.O. Chandauna, P.S. Jaley, District- Darbhanga through its proprietor, Sudhir Kumar, Son of Late Dularchand Sah, resident of vill-Ghogharaha, P.O. Chandauna, P.S. Jaley, District- Darbhanga.

.... Petitioner/s

i. Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.13498 of 2015

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1. M/s Maa Vaishnavi Int Udyog through its Proprietor, Sri Radha Krishna Mahto, son of Baidyanath Mahto, resident of Village + P.S.- Baheri, District- Darbhanga

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner Commercial Taxes, Darbhanga Circle, Darbhanga.
4. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.12602 of 2015

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1. M/s S. S. Y. Bricks, Proprietor, through Saurva Somrat, S/o Late Mr. Subodh Sah, Resident of village- Brahmsthan, P.O. & P.S.- Bariyarpur, District- Munger

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes Department, Bihar.
2. The Commissioner, Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner, Munger Circle, Commercial Taxes Department, Munger
4. The Assistant Commissioner, Munger Circle, Commercial Taxes Department, Government of Bihar, Patna

5. The Commercial Taxe Officer, District- Munger

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16980 of 2015

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1. Chaudhary Eit Udyog, a proprietorship concern having its office at Village - Mahmadpur Bouri, P.O. Naudega, P.S. Biraul, District - Darbhanga through its proprietor, Nilam Devi wife of Sri Vimlesh Chaudhary resident of Village - Pokhraon, P.S. Biraul, District - Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, West Circle, Muzaffarpur.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16898 of 2015

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1. Om Int Udyog, a Proprietorship concern having its office at Village- Ladho Changwara, P.O. Ladho, P.S. Biroul, Dist- Darbhanga through its Proprietor, Mukhesh Kumar Choudhary Son of Shri Ram Naresh Choudhary, resident of Vill- Pokhram, P.O.+P.S. Biroul, Dist- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, West Circle, Muzaffarpur.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.17099 of 2015

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1. Bikram Enterprises, a Proprietorship concern having its office at Village- Gahumi Bishanpur Kalyan, P.O. Sara Mohanpur, Dist. Darbhanga through its proprietor, Suresh Kumar, Son of Late Shivnandan Yadav, resident of Balha, P.O. Bhuskoul, P.S. Keoti, District- Darbhanga, Bihar.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, West Circle, Darbhanga.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.17118 of 2015

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1. India Int Udyog, a Proprietorship Concern having its Office at Chigri, Distt. Darbhanga through its Proprietor, Manoj Kumar Son of Late Ramsagar Yadav Resident of Simraha, P.O. Chigri, P.S. Kusheshwar Sth, District - Darbhanga, Bihar

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna
2. Dy. Commissioner of Commercial Taxes, West Circle, Darbhanga
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.17431 of 2015

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1. Trimurti Eit Udyog a Proprietary Concern having its having its office at Kamla Bari P.O. Naudega Balha, P.S. Birol District Darbhanga through its Proprietor Rahul Kumar Jha Son of Sri Vidya Sagar Jha resident of Sirpur Mauhan, P.O. Bagarhatta, P.S. Singhia, District - Samastipur

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna
2. Dy. Commissioner of Commercial Taxes, West Circle, Darbhanga
3. Commercial Taxes officer, Darbhanga Circle, District Darbhanga

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.18395 of 2015

===

1. Hira Int Udyog, a proprietorship concern having its office at Sapaha Ghat, Mohammadpur, Bouwari, Dist Dharbhanga through its Proprietor Pankaj Kumar Singh (aged about 35 years), Son of Late Bhairav Prasad Singh, resident of Bangrahatta, P.O. Bangrahatta, P.S. Singhia, District Samastipur, Bihar.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes (Incharge), Darbhanga Circle, Darbhanga.
3. Commercial Taxes (Incharge), Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.17880 of 2015

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1. M/s Kishan Int Udyog through its Proprietor, Anita Devi, wife of Ajay Kumar Singh, resident of Village- Laxmi Purwara, P.S.- Baheri, District- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner Commercial Taxes, Darbhanga Circle, Darbhanga.
4. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.17834 of 2015

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1. M/s R. L. Bricks through its Proprietor, Laxman Prasad Singh Son of Gyani Prasad Singh resident of village - Laxmipur Wara, P.S. Baheri, District - Darbhanga

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna
3. The Deputy Commissioner Commercial Taxes, Darbhanga Circle, Darbhanga
4. The Assistant Commissioner Commercial Taxes, Darbhanga Circle, Darbhanga

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.15481 of 2015

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1. S.S.K. Eit Udyog, a proprietary concern having its office at Village-Pahari Benipur, P.O. Mahejan Via Benipur, P.S.- Bahera, District-Darbhanga through its Proprietor, Kirshna Kumar Jha son of Sri Pitambar Jha, resident of village- Neori, P.O.- Biraul, P.S.- Biraul, District- Darbhanga

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna, having its office at Vikash Bhawan, Bailey Road, Patna
2. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga
3. Commercial Taxes Officer, Darbhanga Circle, Darbhanga

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.15446 of 2015

==

1. Mithila Int Udyog, a proprietary concern having its office at Village + P.O.- Barda, P.S. Hathauri, Dist. Darbhanga through its Proprietor, Krishna Kumar Roy son of Sri Ramnandan Roy, Resident of village + P.O.- Barda, P.S. Hathauri, Distt.- Darbhanga

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its Office at Vikash Bhawan, Bailey Road ,Patna.
2. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga
3. Commercial Taxes Officer, Darbhanga Circle, Darbhanga

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16464 of 2015

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1. Sangam Int Udyog, a partnership firm having its office at Vill - Mirjapur Ahiyari, P.O. Ahiyari, P.S. Kamtol, District - Darbhanga through its partner, Awadhesh Sah Son of Late Ramchandra Sah resident of Vill + P.O. Bharwara, P.S. Singhwara, District - Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna, having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
3. Commercial Taxes Officer, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16454 of 2015

==

1. Lal Bricks Industries, a proprietary concern having its office at Village- Rampur Udai, P.O. Putai, P.S. Bahera, Distt- Darbhanga through its Proprietor, Bachchi Devi, Wife of Sri Jagdish Thakur, resident of Village- Rampur Udai, P.O. Putai, P.S.- Bahera, Distt- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
3. Commercial Taxes Officer, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16754 of 2015

==

1. J. K. Bircks Industries, a priprietorship concern having its office at Village- Mahejan, P.O. Mahejan via Benipur, P.S.- Bahera, District- Darbhanga through its Proprietor, Jitendra Kumar Mishra, son of Late Babu Narain Mishra, resident of village- Mahejan, P.O. Mahejan via Benipur, P.S. Bahera, District- Darbhanga

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga
3. Asstt. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.15698 of 2015

==

1. Nathuni Jha, a proprietary concern having its office at Village- Mahejan, P.O. Mahejan via Benipur, P.S. Bahera District- Darbhanga through its proprietor, Nahuni Jha, Late Batuki Jha, resident of Village + P.O. Mahejan via Benipur, P.S. Bahera, DIstrict- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
3. Commercial Taxes Officer, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.15771 of 2015

==

1. Kamal Eit Udyog, a Proprietorship firm having its office at Nimaithi, P.O. Nimaithi, P.S.- Baheri, District- Darbhanga through its proprietor, Kapil Dev Singh, son of Late Shreshtha Narayan Singh, At + P.O.- Nimaithi, P.S.- Baheri, District- Darbhanga

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna, having its office at Vikash Bhawan, Bailey Road, Patna
2. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga
3. Asst. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16367 of 2015

==

1. Maya Eit Udyog, a Proprietorship concern having its office at Village + P.O. Rampura, P.S. Singhbara, District- Darbhanga through its Proprietor, Sharat Kiran Mishra, Son of Sri Surendra Prasad Mishra, resident of Village+P.O.- Shivdaha Barail, P.S.- Gaighat, District- Muzaffarpur.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, West Circle, Muzaffarpur.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16855 of 2015

==

1. Bihar Int Udyog, a Proprietorship concern having its office at Vill- Mohanpur, P.O.+P.S. Rayam, Dist- Darbhanga through its Proprietor, Shashi Bhushan Prasad Sah Son of Late Yogendra Prasad, resident of Vill- Mahisar Bhawanipur, P.O. Mahisar Bhawanipur, P.S. Singhwara, Dist- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes,

Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, West Circle, Muzaffarpur.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16316 of 2015

==

1. M/s Keshri Bricks Co., Proprietor Shri Kailash Prasad Keshri S/o Late Hari Prasad Keshri resident of village - Haveli Kharagpur, P.O. - Haveli Kharagpur, District - Munger.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner, Munger Circle, Commercial Taxes Department, Munger. null null
4. The Assistant Commissioner, Munger Circle, Commercial Taxes Department, Government of Bihar, Patna.
5. The Commercial Tax Officer, District - Munger.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16386 of 2015

==

1. M/s Shade Int Udyog through its Proprietor, Md. Hamid Hussain Son of Md. Abbas resident of village - Ratanpura, P.S. Moro Basuara, District - Darbhanga

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar
2. The Principal Secretary Commercial Taxes Department, Government of Bihar, Patna
3. The Deputy Commissioner Commercial Taxes, Darbhanga Circle, Darbhanga
4. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16391 of 2015

==

1. M/s Ashok Bricks Manufacturing, Proprietor- Vikas Ranjan, S/o Ashok

Kumar Shah, resident of Village- Habeli Kharagpur, P.S. Habeli Kharagpur, District- Munger.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes Department, Bihar.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner, Munger Circle, Commercial Taxes Department, Munger.
4. The Assistant Commissioner, Munger Circle, Commercial Taxes Department, Government of Bihar, Patna.
5. The Commercial Tax Officer, District- Munger.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16434 of 2015

==

1. M/s Sanjeev Rakesh Bricks, Proprietor , Mr. Rakesh Kumar S/o Shri Sachchidanand Jha Resident of Village- Asha tola, P.s Fulakiya , District Munger.

.... Petitioner/s

Versus

1. The State of Bihar through the principal Secretary, Commercial taxes Department , Bihar.
2. The Principal Secretary, Commercial taxes Department , Bihar.
3. The Deputy Commissioner, Munger Circle, Commercial taxes Department , Bihar.
4. The Assistant Commissioner , Munger Circle, Commercial taxes Department , Bihar.
5. The Commercial Tax Officer, District Munger.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16469 of 2015

==

1. M/s Jai Siya Ram Bricks, Proprietor, Mr. Anil Kumar Azad, S/o Shri Nageshwar Chaudhary, resident of Village- Phulakiya Brahmasthan, P.S. Bariarpur, District- Munger.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner, Munger Circle, Commercial Taxes Department, Munger.

4. The Assistant Commissioner, Munger Circle, Commercial Taxes Department, Government of Bihar, Patna.
5. The Commercial Tax Officer, District- Munger.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16489 of 2015

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1. M/s R. T. C. Bricks, Proprietor, Mr. Vijay Mandal , S/o Julum Mandal, resident of village- Dakra, P.S.- Naya Ramnagar, District- Munger.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner, Munger Circle, Commercial Taxes Department, Munger.
4. The Assistant Commissioner, Munger Circle, Commercial Taxes Department, Government of Bihar, Patna.
5. The Commercial Tax Officer, District- Munger. null null

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16500 of 2015

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1. M/s Yadav Bricks Company, Proprietor- Shri Umesh Prasad Yadav, S/o Late Parmeshwar Prasad Yadav, resident of Village- Manjhgaon, P.S. Haveli Kharagpur, District- Munger.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner, Munger Circle, Commercial Taxes Department, Munger.
4. The Assistant Commissioner, Munger Circle, Commercial Taxes Department, Government of Bihar, Patna.
5. The Commercial Tax Officer, District- Munger.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.16590 of 2015

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1. M/s Prakash Bircks Company, Proprietor- Shri Abhiranjan Prakash, S/o Omprakash Yadav, resident of Hirodiyara, Village- Monghyr, P.O.-

Hirodiyara, District-Munger.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner, Munger Circle, Commercial Taxes Department, Munger.
4. The Assistant Commissioner, Munger Circle, Commercial Taxes Department, Government of Bihar, Patna.
5. The Commercial Tax Officer, District- Munger.

.... Respondent/s

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Appearance :

For the Petitioners : Mr. D.V.Pathy,
Mrs. Manju Jha
Mr. Alok Kumar
Mr. Anuj Kumar
Mr. Krishna Chandra, Advocates

For the State : Mr. Anil Kr. Sinha, GA-9
Mrs. Nivedita Nirvikar, GA-10
Mr. Purnendu Singh, GP-27
Mr. Vikash Kumar, AC to PAAG
Mr. Pawan Kumar, AC to GA-9
Mr. Manoj Kumar, AC to GA-10

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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)

7 16-12-2015 Heard learned counsels for the petitioners and learned counsels for the State in all the writ applications.

All the writ applications raise a common issue and have accordingly been heard together and are disposed of by this common order.

The only submission of learned counsels for the petitioners in the present batch of cases is that the notices initiating proceedings under Section 28(1) of the Bihar Value Added Tax Act, 2005 have been issued by the respondents in the month of May and June, 2015 and the same pertain to the period 2012-13 whereas under the first proviso to Sub-Section (1) of Section 28 of the Act, it is clearly provided that no proceedings for such assessment shall be initiated after the expiry of two years from the period for which it relates. Thus, any proceedings for the period 2012-13 could have been initiated only upto to 31st March, 2015 and not thereafter. It was for the said reason that these writ applications were separated from other long list of cases pertaining to brick kiln to enable learned counsels for the State to answer the issue as the legal position was not in dispute. In none of the cases any counter affidavit has been filed to show that the proceedings were initiated on or before 31.3.2015 and the stand taken by the petitioners is not disputed.

In the aforesaid circumstances, the proceedings are evidently without jurisdiction as they have been initiated after the period of two years from the period to which they relate, as provided in the first proviso to Section 28(1) of the Act.

All the writ applications are, accordingly, allowed and the notices initiating proceedings under Section 28(1) of the Act are quashed. All orders consequential to the initiation of proceedings shall also stand quashed.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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