

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19419 of 2015

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Asian Paints Ltd. through its Authorized Representative Mr. Sidharth Jain aged about 25 years, son of Sri Atul Kumar Jain, Area Manager of the Company, resident of Nageshwar Colony, Patna, Police Station- Budha Colony, District- Patna.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary-cum- Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna.
2. The Deputy Commissioner of Commercial Taxes, Intergrated Check Post, Karmnasha, District- Kaimur (Bhabhua)
3. The Commercial Taxes Officer, Integrated Check Post, Karmnasha, Kaimur, District-Kaimur (Bhabhua).

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Jayanta Ray Chaudhury
Mr. Binay Kumar

For the Respondent/s : Mr. Pawan Kumar, A.C. to G.A.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 18-12-2015 Heard learned counsel for the petitioner and learned counsel for the State.

Although the writ petition has been filed for quashing the impugned order dated 13.11.2015 passed under Section 60 (4) (b) read with Section 56 (4) (b) of the Bihar Value Added Tax Act, 2005 by the Commercial Taxes Officer, Integrated Check Post, Karmnasha, Kaimur raising a demand by way of penalty of Rs. 4,90,800/- against the petitioner, but in view of the statutory remedy available, learned counsel for the petitioner confines the

prayer for release of the vehicle and the goods laden thereon.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with liberty to the petitioner to take recourse to his statutory remedy against the impugned order dated 13.11.2015 under the provisions of the Act.

However, upon the petitioner furnishing bank guarantee of Rs.4,90,800/- before the respondent No.3, the Commercial Taxes Officer, Integrated Check Post, Karmnasha, Kaimur, the vehicle in question along with the goods laden thereon shall be released forthwith.

Learned counsel for the State is directed to inform the respondent No.3 about the present order so that the vehicle in question along with the goods laden thereon can be released forthwith without insisting upon the certified copy of this order.

V.P.Sinha/-

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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