

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12062 of 2015

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Arun Industrial Transport Company, a proprietary concern having its registered office at Vedram Shopping Complex, Main Road, Bhiwadi, P.O. + P.S. Bhiwadi, District- Alwar (Rajasthan) through its authorized signatory, Satbir Singh, son of Late Bhagirath Singh, resident of Village- Naglia P.O. + P.S. Bhiwadi Town, District- Alwar (Rajasthan)

.... 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.Asstt. Commissioner of Commercial Taxes, Karmnasha Check Post, Kaimur

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy

For the Respondent/s : Mr. Abhimanyu Vatsa, AC to GA-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 11-08-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 22.06.2015 passed by the Assistant Commissioner of Commercial Taxes, Karmnasha integrated Check Post, Kaimur by which penalty has been imposed upon the petitioner to the extent of Rs. 7,64,680/- under Section 60 (4) (b) read with Section 56(4)(b) of the Bihar VAT Act and for further directions to release the transport vehicle along with the goods laden thereon.



The said transport vehicle being a truck bearing registration No. HR 38U-6581 is stated to be carrying goods manufactured by Johnson & Johnson Limited from the State of Rajasthan to the State of West Bengal and the State of Bihar was only transit route for the same. The vehicle was seized and the driver having failed to produce e-Suvidha form the penalty has been imposed by the aforesaid impugned order.

Learned counsel for the petitioner has sought to raise various issues but considering the fact that the statutory remedy of appeal is available to the petitioner, we are not inclined to entertain the matter on merits. However, on furnishing Bank Guarantee of Rs. 7,64,680/- before the respondent No.2, Assistant Commissioner of Commercial Taxes, Karmnasha integrated Check Post, Kaimur, the vehicle in question along with the goods laden thereon shall be forthwith released.

It shall be open to the petitioner to challenge the impugned order dated 22.6.2015 by filing an appeal before the appropriate authority.

In case such an appeal is filed by the petitioner along with an application for condonation of delay in filing the same, the appellate authority shall consider the same keeping in

view the fact that the petitioner has been pursuing its remedy before this Court.

Learned counsel for the State shall inform the respondent no. 2 about the orders passed by this Court who shall release the vehicle without waiting for a copy of this order.

The writ application is, accordingly, disposed of with the aforesaid observations and directions.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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