

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.13703 of 2016

M/s Varuna Integrated Logistic Pvt. Ltd. Incorporated under the Companies Act having its corporate office at plot no. 619 Rangpuri, P.O. Mahipalpur Extension New Delhi 110037, registered office at Shahjahanpur Road, Shyamganj Barailly (U.P.) through its Assistant Manager Employee of the company as General Attorney Mahesh Kumar, son of Nahan Singh Permanent resident of Pali, P.S. Mahendragarh, District Mahendragarh (Haryana), presently residing at Plot No. 619 Rangpuri, P.O. Mahipalpur, New Delhi.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes Bihar, Patna, its office at Vikash Bhawan, Bailey Road, Patna.
2. The Joint Commissioner of Commercial Taxes Magadh Division, Gaya.
3. The Deputy Commissioner of commercial Taxes Integrated Check Post, Dobhi, Gaya
4. The Commercial Tax Officer, Integrated Check Post, Dobhi Gaya.

.... Respondent/s

Appearance :

For the Petitioner/s : Mr. Akhilesh Kumar, Advocate.

For the Respondent/s :

CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA

and

HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

Date: 23-08-2016

Heard learned counsel for the parties.

2. The challenge in the present writ application is to an order of demand dated 26th of July, 2016 passed by the Assistant Commissioner of Commercial Taxes whereby, a sum of Rs. 4,77,455/- was demanded from the petitioner in proceedings under Section 60(4)(b) read with Section 56(4)(b) of the Bihar Value Added Tax Act, 2005. The said demand was raised for the reason that the driver of the vehicle could not produce the documents of the

consignment carried.

3. Once an order of assessment has been passed, the petitioner has an effective alternative statutory remedy, as provided under the Bihar Value Added Tax Act, 2005.

4. In view of the said remedy, we refrain ourselves from interfering with the order passed in the writ jurisdiction of this Court but relegate the petitioner to avail the alternative statutory remedy in accordance with law.

5. In view thereof, the writ application is disposed of with liberty to the petitioner to avail the alternative remedy on furnishing of Bank Guarantee of the amount of penalty imposed.

(Hemant Gupta, J)

(Ahsanuddin Amanullah, J)

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