

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.11886 of 2016

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Jai Prakash S/o Late Virbhan Virmani, aged about 56 years, Resident of House no.
- NH-3/72, New Industrial Town, Faridabad, Haryana

.... Petitioner/s

Versus

1. The State of Bihar through Commissioner-Cum-Secretary- cum- Principal Secretary, Commercial Taxes Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna.
2. Assistant Commissioner, Check Post of Bihar Commercial Tax Department, Jalalpur, Gopalgunj, Bihar.
3. Commercial Tax Officer, Check Post of Bihar Commercial Tax Department, Jalalpur, Gopalgunj, Bihar.
4. Officer in Charge, Check Post of Bihar Commercial Tax Department, Jalalpur, Gopalgunj, Bihar.

.... Respondent/s

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Appearance :

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

For the Respondent/s : Mr. Vikash Kumar, S.C.-11

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CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA

and

HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

Date: 01-08-2016

The challenge in the present writ petition is to an order dated 5th of May, 2016 passed in exercise of the power conferred under Section 60 of the Bihar Value Added Tax Act, 2005 imposing tax and penalty.

Against the order passed, the petitioner has effective alternative remedy under the Bihar Value Added Tax Act, 2005.

In view of the availability of alternative remedy, we

refrain ourselves to exercise writ jurisdiction and thus relegate the petitioner to avail the alternative statutory remedy in accordance with law.

The writ petition is, accordingly, dismissed.

(Hemant Gupta, J.)

(Ahsanuddin Amanullah, J.)

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