IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18208 of 2015

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M/S Y. I. I. Bricks through its Proprietor, Md. Yunush, son of Md. Mahmud, resident of village- Ganaun, P.S.- Ghanshyampur, 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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Appearance :
For the Petitioner/s : Mr. Krishna Chandra
For the Respondent/s : Mr. A.K. Sinha- 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 22-01-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 29.06.2015 and the demand notice dated 02.07.2015 for the period 2014-15 passed by the respondent Deputy Commissioner, Commercial Taxes, Darbhanga Circle, by which the entry tax and penalty have been imposed under the provisions of Bihar Taxes on Entry of Goods into Local Area for consumption, Use or Sale therein Tax Act, 1993 as also Section 28 of the Bihar Value Added

Tax Act, 2005.

The stand of the petitioner is that the impugned order has been passed without proper service of notice and grant of proper opportunity of being heard to the petitioner.

In the counter affidavit filed on behalf of the respondents, the said fact is not denied.

In the aforesaid circumstances, the writ application is allowed. The impugned order dated 29.06.2015 and the demand notice dated 02.07.2015 are both quashed and the matter is remanded to the Assessing Authority to proceed afresh in accordance with law.

It is, however, made clear that no further notice shall be required to be issued to the petitioner who shall appear before the Assessing Authority on 22.02.2016 at 11 A.M. along with his show cause and thereafter the Assessing Authority shall proceed to pass order expeditiously in the matter in accordance with law.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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