

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.11760 of 2016

Delhi Gujarat Fleet Carriers Pvt. Ltd.:28/5&6, Opp. Motor Fuel Petrol Pump, Samlakaha, New Delhi- 100037, Represented through Santosh Kumar (Manager-D.G.F.C.), son of Shivbachan Chaudhary, aged about 33 years, resident of Vill-Paigambarpur, PO+PS- Ahiyapur, District- Muzaffarpur.

.... Petitioner

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, Gopalganj, Bihar.
3. Commercial Tax Officer, Check Post of Bihar Commercial Tax Department, Jalalpur, Gopalganj, Bihar.
4. Officer in charge, Check Post of Bihar Commercial Tax Department, Jalalpur, Gopalganj, Bihar.

.... Respondents

Appearance :

For the Petitioner/s : Mr. Vikas Kumar, Advocate
Mr. Rajeev Ranjan, Advocate
For the Respondent/s : Mr. Subhash Chandra Mishra, SC-16

CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA

and

HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

Date: 27-07-2016

Heard learned counsel for the parties.

2. The challenge in the present writ application is to an order dated 23rd of May, 2016 passed by Deputy Commissioner of Commercial Taxes, Integrated Check Post, Jalalpur Gopalganj, whereby a penalty of Rs.16,09,440/- was imposed for not generating e-suidha in terms of Section 60(4)(a) read with Section 56(4)(b) of the Bihar Value Added Tax Act, 2005 (hereinafter referred to as “the

Act”) at the Check Post.

3. Learned counsel for the petitioner states that petitioner is ready to furnish Bank Guarantee in terms of Section 60(4)(c) of the Act and thereafter shall seek remedy of appeal against the order imposing penalty.

4. Learned State counsel has no objection to such course of action being adopted.

5. In view of the said fact, the present writ application is disposed of with a direction to the respondents to release the vehicle bearing No. HR55T/0761 and the goods on furnishing of Bank Guarantee of the amount determined vide order dated 23rd of May, 2016. If the remedy of appeal is not availed within 15 days from today, it shall be open to the Department to encash the Bank Guarantee.

(Hemant Gupta, J)

(Ahsanuddin Amanullah, J)

Narendra/-

AFR/NAFR	N.A.F.R.
CAV DATE	N.A.
Uploading Date	03.08.2016
Transmission Date	