IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.13215 of 2016

==

Awas Bricks Udyog, Dagarsham, Darbhanga through its Proprietor Dhodhi Yadav, S/o Late Nathuni Yadav, resident of village- Basudeopur, P.O. Kapschhahi, P.S. Bahadurpur, District- Darbhanga.

.... 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. The Deputy Commissioner of Commercial Taxes, West Circle, Muzaffarpur.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

==

Appearance :

For the Petitioner/s : Mr. Vinay Kumar Mishra, Advocate.

For the Respondent/s : Mr. Pawan Kumar, AC to GA-9.

==

CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA
and
HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)
Date: 11-08-2016

Heard learned counsel for the parties.

2. The challenge in the present writ petition is to an order of assessment passed by the Deputy Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga on 27.06.2015 levying tax and penalty amounting to Rs. 2,08,300 on the ground that the petitioner has not paid entry tax on the use of coal consumed for manufacture of bricks, as State of Bihar is not a coal producing State.

3. The petitioner has an effective alternative remedy as has been noticed by this Court in C.W.J.C. No. 11446 of 2015 (Bihar Int

Nirmata Sangh vs. The State of Bihar & Ors.) whereby a large number of cases were decided and opportunity was given to the brick kiln owners to avail the alternative remedy of appeal.

4. In view of the order passed in Bihar Int Nirmata Sangh (supra) on 27.01.2016, the petitioner is relegated to avail statutory remedy under the Bihar Value Added Tax Act, 2005.

5. The writ application stands disposed of accordingly.

(Hemant Gupta, J)

(Ahsanuddin Amanullah, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	18-08-2016
Transmission Date	N/A