

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.11950 of 2016

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Sandeep Jain through Manager, M/s Jain Cargo Movers Badrana Industrial Area
Jaipur.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar,
New Secretariat, Patna.
2. The Deputy Commissioner of Commercial Taxes, Gaya.
3. The Joint Commissioner Appeal of Commercial Taxes, Magadh Range, Gaya.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mrs. Archana Sinha, Advocate.

For the Respondent/s : Mr. Kumar Alok, S.C. 7

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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: 05-08-2016

Heard learned counsel for the parties.

2. The challenge in the present writ application is to an order passed by the Joint Commissioner (Appeal), Commercial Taxes, Magadh Division, Gaya on 24th of February, 2016 in an appeal pertaining to Assessment Year 2013-14, whereby the order of levy of penalty under Section 60(4)(b) of the Bihar Value Added Tax Act, 2005 dated 30th of April, 2013 was dismissed.

3. Admittedly, the petitioner has an effective alternative statutory remedy of appeal before the Commercial Taxes Tribunal.

4. In view of the said fact, the petitioner is relegated to

the remedy of appeal before the Tribunal, provided the same is filed within 30 days from today.

5. The writ application is, thus, dismissed.

(Hemant Gupta, J)

(Ahsanuddin Amanullah, J)

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