

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.19202 of 2016

=====

M/s Berger Paints Ltd. a registered company having its local depot at Anisabad, Patna through Pramod Kumar Pathak son of Late S.K. Pathak resident of Phool Bhawan, Nehru Nagar, P.S. Patliputra, District- Patna.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, New Secretariat, Patna.
2. The Commissioner of Commercial Taxes, Bihar, Patna New Secretariat, Bailey Road, Patna.
3. The Deputy Commissioner of Commercial Taxes, Integrated Check Post, Rajauli, Nawada.
4. The Commercial Taxes Officer, Integrated Check Post, Rajauli, Nawada.

.... Respondent/s

=====

Appearance :

For the Petitioner/s : Mr. Gautam Kejriwal, Advocate.

For the Respondent/s :

=====

CORAM: HONOURABLE THE ACTING CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE VIKASH JAIN

ORAL JUDGMENT

(Per: HONOURABLE THE ACTING CHIEF JUSTICE)

Date: 05-12-2016

Heard learned counsel for the parties.

2. Petitioner is aggrieved against the order dated 9th of November, 2016 passed by Respondent No. 3, the Deputy Commissioner of Commercial Taxes, Integrated Check Post, Rajauli, Nawada whereby, he has imposed penalty under Section 60(4)(b) read with Section 56(4)(b) of the Bihar Value Added Tax Act, 2005 (hereinafter referred to as “the Act”).

3. Learned counsel for the petitioner submits that he may be given liberty to take recourse to his statutory remedies under



the Act and in the meantime, the transport vehicle along with the goods laden thereon may be directed to be released on production of Bank Guarantee to the extent of the penalty levied.

4. The writ application is, accordingly, disposed of with a direction that upon the petitioner furnishing Bank Guarantee for Rs. 9,48,750/-, the vehicle in question shall be released forthwith by the respondents.

5. Learned State Counsel is directed to inform the respondent-authorities about this order who shall ensure release of the vehicle No. JH05AV 2107 along with the goods laden thereon without insisting upon a certified copy of the order.

6. It is made clear that furnishing of Bank Guarantee shall not preclude the right of the petitioner to challenge the impugned order in an appeal in accordance with law.

(Hemant Gupta, ACJ)

(Vikash Jain, J)

P.K.P.

AFR/NAFR	N.A.F.R.
CAV DATE	N.A.
Uploading Date	07.12.2016
Transmission Date	

