

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.19698 of 2016

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M/s. Royal Automobiles a partnership firm at Daud Bigha, Near Devi Mandir, Main Road, Kankarbagh, Patna – 800020 through it's authorized signatory namely Sri Rajesh Kumar Goyal, aged about 40 years, son of late V.K. Goyal, r/o Road No. 15, Indrapuri, P.S. Patliputra, District Patna

..... Petitioner

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar Patna having it's 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, Karmnasa, Bhabhua.
4. The Assistant Commissioner of Commercial Taxes, Integrated Check Post, Karmnasa, Bhabhua.
5. The Commercial Taxes Officer, Integrated Check Post, Karmnasa, Bhabhua.

.... Respondents

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Appearance :

For the Petitioner : Mr. Prakash Chandra Agrawal
Mr. Gautam Kejriwal, Advocates

For the Respondents : Mr. Anil Kr. Sinha- GA 1
Mr. Pawan Kumar, AC to GA 1

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CORAM: HONOURABLE THE ACTING CHIEF JUSTICE

And

HONOURABLE MR. JUSTICE VIKASH JAIN

ORAL JUDGMENT

(Per: HONOURABLE THE ACTING CHIEF JUSTICE)

Date: 09-12-2016

Heard learned counsel for the petitioner and learned
counsel for the State.

Although the writ application has been filed for
quashing of the order dated 28.11.2016 passed by the Respondent No.
3, the Deputy Commissioner of Commercial Taxes, Integrated Check
Post, Karmnasa, Bhabhua by which 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”) but ultimately learned counsel for the petitioner submits that he may be given the 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.

The writ application is, accordingly, disposed of with a direction that upon the petitioner furnishing Bank Guarantee for Rs. 6,93,000/-, the vehicle in question shall be released forthwith by the respondents.

Learned State Counsel is directed to inform the respondent-authorities about this order who shall ensure release of the vehicle No. NL 02G-7532 along with the goods without insisting upon a certified copy of the order.

(Hemant Gupta, ACJ)

B.T/-

(Vikash Jain, J)

AFR/NAFR	NAFR
CAV DATE	N.A.
Uploading Date	14.12.2016
Transmission Date	N.A.

