

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.20059 of 2016

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M/s Marico Ltd. a registered company having its registered office at Mumbai and Local depot at Shalimar Colg Storage, Anisabad, Patna- 800002 through its authorized representative namely Naresh Kumar, S/o Nand Kishore Thakur, resident of C/o Rama Shankar Prasad, Urmila Medical Gali, Near S.S. Hospital, Anishabad, Patna- 800002.

.... 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 Commissioner of Commercial Taxes, Bihar Patna New Secretariat, Bailey Road, Patna.
4. The Deputy Commissioner of Commercial Taxes, Integrated Check Post, Dalkola, Purnea.
5. The Assistant Commissioner of Commercial Taxes, Integrated Check Post, Dalkola, Purnea.
6. The Commerical Taxes Officer, Integrated Check Post, Dalkola, Purnea.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Gautam Kumar Kejriwal

For the Respondent/s : Mr. VIVEK PRASAD - GP7

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CORAM: HONOURABLE THE ACTING CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

ORAL JUDGMENT

(Per: HONOURABLE THE ACTING CHIEF JUSTICE)

Date: 20-12-2016

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

2. Petitioner is aggrieved against the order dated 25.11.2016 passed by the Respondent No. 4, the Assistant Commissioner of Commercial Taxes, Integrated Check Post, Dalkola, Purnea (Bihar) 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. 10,92,750/-, 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. BR 02GA- 0569 along with the goods laden thereon without insisting upon a certified copy of the order.

(Hemant Gupta, J)

Anil/-

(Dinesh Kumar Singh, J)

AFR/NAFR	
CAV DATE	
Uploading Date	
Transmission Date	

