IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19811 of 2016

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1. A 2 Z Maintenance & Engineering Services Ltd. (now known as A 2 Z Infra Engineering Ltd.) a Company incorporated under the Companies Act, 1956, having its registered office at B - 38 More, P.O. + P.S. Kankarbag, District - Patna through its Taxation Manager, Opender Kumar, Son of Shri Jagsharan Malik, resident of GS 47, Malibu Town, P.O. Gurgaon, P.S. Sadar Gurgaon, Haryana.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna.
2. Addl. Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna.
3. Assistant Commissioner of Commercial, Special Circle, Patna.
4. Commercial Taxes Officer, Special Circle, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy
Mr. Manju Jha, Advocates

For the Respondent/s : Mr. Anil Kumar Sinha- GA 1
Mr. Pawan Kumar, A C to G.A. 1

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CORAM: HONOURABLE THE ACTING CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

ORAL ORDER

(Per: HONOURABLE THE ACTING CHIEF JUSTICE)

2 21-12-2016 The present writ petition is directed against the order dated 2nd November, 2016 passed by the Additional Commissioner of Commercial Tax, Bihar, Patna whereby the revision filed by the petitioner was dismissed finding no error in the order of Assessing Officer, warranting interference in the revisional jurisdiction.

The grievance of the petitioner is that it had Form – C, TDS Certificate and Tax invoice including entry tax payment details, which, if permitted to be produced before the Assessing Authority, Tax Demand raised against the petitioner would be substantially reduced.

It is contended that such documents can be produced at any stage of proceedings as they pertain to the tax already paid by the assessee or on behalf of the assessee.

Keeping in view the limited grievance of the petitioner, we dispose of the present writ petition with direction to the Assessing Authority to accept Form – C, TDS Certificate and Tax invoice including entry tax payment details within one month and to give credit of tax deducted or paid in accordance with law. The balance, if any, shall be recoverable from the petitioner in accordance with law.

Till such time the Assessing authority decides the admissibility of any credit due to the petitioner, the bank account shall be permitted to be operated by the petitioner provided the petitioner retains the balance of Rs.65,00000/- (Rupees sixty five lacs) in its account to meet out any liability of tax demand to be raised against the petitioner.

(Hemant Gupta, ACJ)

Anil/-

(Dinesh Kumar Singh, J)

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