

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13499 of 2016

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M/s. Varuna Integrated Logistic Pvt. Ltd. incorporate under the Companies Act having its corporate office at Plot No. 619 Rangpuri, P.O.- Mahipalpur Extension, New Delhi 110037, registered office at Shahjahanpur Road, Shyamganj Barailly (U.P) through its Assistant Manager Employee of the company as General Attorney Mahesh Kumar, son of Late Nahan Singh, permanent resident of Pati, P.S. Mahendragarh, District Mahendragarh (Haryana) presently residing at Plot No. 619 , Rangpuri P.O. Mahipalpur, New Delhi.

.... Petitioner

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna, its office at Vikash Bhawan, Bailey Road, Patna
2. The Joint Commissioner of Commercial Taxes, Magadh Division, Gaya
3. The Deputy Commissioner of Commercial Taxes, Integrated Check Post, Karamnasa, Kaimur
4. The Commercial Tax Officer, Integrated Check Post, Karamnasa, Kaimur

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Akhilesh Kumar, Advocate

For the Respondent/s : Mr. Vikash Kumar, S.C. 11

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CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA
and
HONOURABLE MR. JUSTICE AHSANUDDIN
AMANULLAH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

2 18-08-2016 The challenge in the present writ petition is to an order dated 4th May, 2016 passed by the Commissioner of Commercial Taxes, Bihar in Revision Case No. C.C.(s) 68/2016-17 filed by the petitioner, whereby the revision filed against imposition of penalty of Rs.16,40,795/- was dismissed.

Admittedly, the petitioner has effective alternative remedy of appeal in terms of Section 73 of the Bihar Value Added

Tax Act, 2005 before the Commercial Taxes Tribunal. Therefore, we refrain ourselves to exercise writ jurisdiction of this Court against the order passed by the revisional authority. The petitioner may avail the alternative statutory remedy of appeal, if the same is filed within 30 days from today.

In the meantime, on furnishing of Bank Guarantee of the amount of penalty, the truck and the goods shall be released subject to the decision of the Tribunal.

In view of the aforesaid, the present writ petition is disposed of.

(Hemant Gupta, J)

spal/-

(Ahsanuddin Amanullah, J)

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