IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1051 of 2016

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M/s Tirupati Bricks, Churli, Thakurganj, Kishanganj through its Proprietor Amit Agrawal son of Ashok Agrawal, resident of Village- Galgalia, P.S.- Galgalia, District- Kishanganj.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner-cum-Principal Secretary, Commercial Taxes Department, Bihar having its office at Vikash Bhawan, Bailey Road, Patna.
2. The Assistant Commissioner of Commercial Taxes, Kishanganj Circle, Kishanganj, District- Kishanganj.
3. The Commercial Taxes Officer, Kishanganj Circle, Kishanganj, District- Kishanganj.

.... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Bimal Kumar
For the Respondent/s : Mr. Purnendu Singh GP-27

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER
(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

3 18-02-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 6.6.2015 passed by the Commercial Taxes Officer, Kishanganj Circle under Section 8 of the Bihar Tax On Entry of Goods into Local Area for Consumption, Use or Sale therein Act, 1993 read with Section 25(2) of the Bihar Value Added Tax Act, 2005 and the consequential demand notice dated 6.6.2015 for the period 2014-15.

It is evident that the petitioner has statutory remedy of appeal against the said order. Further, no jurisdictional issue has been raised by learned counsel for the petitioner in the matter.

The writ application is, accordingly, dismissed with liberty to the petitioner to take recourse to appropriate statutory remedies. In case, an appeal is filed by the petitioner within a period of two weeks from today along with an application for condonation of delay, then the appellate authority shall consider the same keeping in view the fact that a large number of similar matters relating to brick kiln had been pending before this Court which have been only recently disposed of.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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