

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1547 of 2016

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Shivam Int. Udyog, a proprietary Firm, having its office at Village-Sanahpur Chowk, P.S.- Singhwara, District- Darbhanga through its Proprietor, Dharendra Mohan Mishra son of Shashi Nath Mishra, Resident of Village- Sanahpur, Police Station- Singhwara, District- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar, through the Commissioner, Commercial Taxes, Bihar, Patna its office at Vikash Bhawan, Bailey Road, Patna.
2. The Commissioner of Commercial Taxes, Bihar, Patna.
3. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
4. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Abhay Kumar Thakur
Mr. Sanjay Kumar
Mr. Amitesh Kumar Sinha
Mr. Sachin Kumar

For the Respondent/s : Mr. Pawan Kumar, A.C. to G.A.9

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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)

2 26-02-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 03.07.2015 passed by the Commercial Tax Officer, Darbhanga Circle, by which he has imposed tax and penalty 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 28 (1) of the Bihar Value Added Tax Act, 2005.

Against the aforesaid order, the petitioner has statutory remedy of appeal available and no jurisdictional issue has been raised by learned counsel for the petitioner in the matter.

In the aforesaid circumstances, the writ application is dismissed with liberty to the petitioner to take recourse to appropriate statutory remedy in the matter. 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)

V.P.Sinha/-

(Sudhir Singh, J)

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