

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1626 of 2016

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1. Jai Ambey Cargo Movers Pvt. Ltd., a Company Incorporated under the Companies Act, having its Registered Office at 1 B, Ramlochan Mullick Street, 1st Floor, Room No. 108, Kolkata - 700 073 through it's one of Directors Dipak Agarwal Son of Sri Sanjay Agarwal resident of Shree Ram Kunj Apartment, 21 Banarshi Ghosh Street, P.O. & P.S. Bara Bazar, Kolkata 700 007 (West Bengal)
2. Md. Alimuddin son of Late Sk. Azam resident of Pirbaharam, P.O. Natunganj, P.S. & District - Burdwan (W.B.)

.... Petitioners

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 Commercial Taxes Officer, Integrated Check Post, Jalalpur (Gopalganj), Bihar

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Ramesh Kumar Agrawal with
Mr. Shive Kumar, Advocates

For the Respondent/s : Mr. Vikash Kumar, AC to PAAG

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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 25-01-2016 Heard learned counsel for the petitioners and learned counsel for the State.

The petitioners seek release of the truck bearing registration No. WB15A/6587 along with the goods laden thereon, i.e., EXIDE batteries, which have been seized under Section 60(4)(a) of the Bihar Value Added Tax Act, 2005.

It is submitted by learned counsel for the petitioners that

so far as the order of penalty that has been passed under Section 60(4)(b) read with Section 56(4)(b) of the Bihar VAT Act, the petitioners intend to challenge the same before the statutory authority and seek only release of the vehicle and the goods.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with a direction to respondent No.2, the Commercial Taxes Officer, Integrated Check Post, Jalalpur, Gopalganj to release the aforesaid vehicle of the petitioners along with the goods laden thereon forthwith upon submission of Bank Guarantee for Rs.8,05,404/- .

The petitioners may thereafter be permitted to move ahead for export of the goods meant for the State of West Bengal to Nepal subject to compliance of the other statutory requirements.

The petitioners shall also have liberty to take recourse to appropriate statutory proceedings against the impugned order.

Learned counsel for the State shall inform the respondents about this order so that the vehicle and the goods can be released forthwith.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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