

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.2027 of 2016**

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Bagai Raftaar Logistics, a proprietary concern of Kishore Bagai Transport Pvt. Ltd. having its registered office at 201, Arun Chambers Tardeo, P.O.+ P.S. Tardeo, Mumbai through its authorized signatory, Sher Bahadur Sharma, son of Sri Ramkumar Sharma, resident of C 374, New Ashok Nagar, Vasundhara Enclave, P.O. Khichhdipur, P.S. New Ashok Nagar, Delhi-110096.

.... .... Petitioner/s

Versus

1. The State of Bihar through Commission of Commercial Taxes, Bihar having its office at Vikas Bhawan, Bailey Road, Patna.
2. Asstt. Commissioner of Commercial Taxes Integrated Check Post, Karmnasha, Kaimur.
3. Commercial Taxes Officer, Integrated Check Post, Karmnasha, Kaimur.

.... .... Respondent/s

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**Appearance :**

For the Petitioner/s : Mr. D.V.Pathy, Advocate

For the Respondent/s : Mr. Lalit Kishore (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      30-01-2016                      Heard learned counsel for the petitioner and learned counsel for the State.

Although the writ application has been filed for quashing of the order dated 7.1.2016 passed by the Respondent No.3, the Commercial Taxes Officer, Karamnasha Check Post, Kaimur by which he has imposed penalty under Section 60(4)(b) read with Section 46(4)(b) of the Bihar Value Added Tax Act, 2005 but ultimately learned counsel for the petitioner submits that he may be given the liberty to take recourse to his statutory

remedies under the Act and in the meantime, the transport vehicle along with the goods laden thereon may be directed to be released on production of Bank Guarantee to the extent of the penalty levied.

The writ application is, accordingly, disposed of with a direction that upon the petitioner furnishing Bank Guarantee for Rs. 02,01,640/- then the vehicle in question shall be released forthwith by the respondents.

Learned State Counsel is directed to inform the respondent-authorities about this order who shall ensure release of the vehicle along with the goods without insisting upon a certified copy of the order.

**(Ramesh Kumar Datta, J)**

**(Sudhir Singh, J)**

S.Pandey/-

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