

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2758 of 2016

=====

M/s A. B. C. Bricks, Barah Pothia, P.S.- Thakurganj District Kishanganj through its Proprietor Prakash Chandra Agrawal son of Late Dwarika Prasad Agrawal, resident of Village- Thakurganj, 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

=====

Appearance :

For the Petitioner/s : Mr. Bimal Kumar
Mr. Birendra Kumar

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

=====

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

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

2 15-02-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner is aggrieved by the impugned order dated 09.06.2015 passed by the Assistant Commissioner of Commercial Taxes, Kishanganj Circle, by which entry tax has been imposed upon the petitioner for the period 2013-14.

The petitioner has statutory remedy available under the Bihar VAT Act with regard to the said assessment order passed under Section 31 of the Act.

The writ application is, accordingly, dismissed with liberty to the petitioner to challenge the impugned order dated 09.06.2015 before the competent authority. In case an appeal is filed by the petitioner within a period of four 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 have been pending before this Court, which have been recently disposed of.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

U			
---	--	--	--