

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3036 of 2016

=====

M/s. More Bricks Field , Village Chapati, Mouza Packpara, P.S Powakhali, Anchal Thakurganj and District Kishanganj through its Proprietor Sanjay More, Son of Sri Nand Kishore More, Resident of Village-Thakurganj, P.S Thakurganj, district Kishanganj.

.... Petitioner

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, Kishanganj Circle, Kishanganj District Kishanganj.

.... Respondents

=====

Appearance :

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

For the Respondent/s : Mr. Purnendu Singh, G.P. 27

=====

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

2 16-02-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks to challenge the assessment order dated 30.5.2015 passed by the Commercial Taxes Officer, Kishanganj Circle for the period 2014-15 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(3) of the Bihar Value Added Tax Act and for the consequential demand notice dated 30.5.2015. It is not in dispute that the assessment order is amenable to be challenged through recourse to remedies provided by the Statute itself.

In the aforesaid circumstances, we are not inclined to

entertain the writ application since no jurisdictional issues arise in the present matter.

The writ application is, accordingly, dismissed with liberty to the petitioner to take recourse to his statutory remedy of appeal in the matter. In case, any such 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 very large number of cases relating to brick kiln had been pending before this Court in which similar issues had been raised and which have only been recently disposed of.

(Ramesh Kumar Datta, J)

spal/-

(Sudhir Singh, J)

U			
---	--	--	--