IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3020 of 2016

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M/s. Azim Bricks, B.B. Bharatpur, Sukhani, Thakurganj District Kishanganj through its Proprietor Md. Azimuddin Son of Nuruddin resident of village - B.B. Bharatpur, P.S. Sukhani, 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 Assistant Commissioner of Commercial Taxes, Kishanganj Circle, Kishanganj, District - Kishanganj
3. The Commercial Taxes officer, Kshanganj Circle, Kishanganj, District - Kishanganj

.... Respondents

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Appearance :
For the Petitioner/s : Mr. Bimal Kumar, Advocate
For the Respondent/s : Mr. Nandan Prasad, S.C. 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 15-02-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 8.6.2015 for the period 2014-15 passed by the Assistant Commissioner, Commercial Taxes, Kishanganj Circle. The order has been passed 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, 2005. The order clearly is appealable under the provisions of the Bihar Value Added Tax Act.

The writ application is, accordingly, dismissed with liberty to the petitioner to take recourse to appropriate statutory remedies. In case the petitioner files an appeal along with an application for condonation of delay within a period of two weeks from today then the appellate authority shall consider the same keeping in view the fact that a large number of similar matters were pending before this Court which have been recently disposed of.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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