

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.3166 of 2016**

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M/s. Jishan Bricks Manufacturers, Mohmadpur, Bhagaal, District Kishanganj through its proprietor Jamal Sayeed, son of Athar Sayeed, resident of village Loharpatti Road, P.S. Kishanganj, 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, Kishanganj Circle, Kishanganj, District Kishanganj

.... .... Respondents

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**Appearance :**

For the Petitioner/s : Mr. Bimal Kumar, Advocate  
For the Respondent/s : Mr. Raj 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      16-02-2016                      Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 30.5.2015 for the period 2012-13 passed by the Assistant Commissioner, Commercial Taxes, Kishanganj Circle 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 31 of the Bihar Value Added Tax Act, 2005 and the consequential demand notice dated 30.5.2015. Admittedly the petitioner has alternative statutory remedy available in the said matter.

In the aforesaid circumstances, the writ application is dismissed with liberty to the petitioner to take recourse to alternative statutory remedy of appeal available to it. In case, such

an appeal is filed 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 matters relating to brick kiln had been pending before this Court which have only been recently disposed of.

**(Ramesh Kumar Datta, J)**  
**(Sudhir Singh, J)**

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