IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5021 of 2016

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Singh Int Udyog through its Proprietor, Anil Kumar Singh Son of Sri Ram Parikshan Singh resident of village - Mabbi, P.S. Sadar, District - Darbhanga

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar
2. The Principal Secretary Commercial Taxes Department, Government of Bihar, Patna
3. The Deputy Commissioner Commercial Taxes, Darbhanga Circle, Darbhanga
4. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga

.... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Krishna Chandra
For the Respondent/s : Mr. Purnendu Singh- GP-27

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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)

5 26-04-2016 Learned Government Pleader No. 27 states that due to non-availability of welfare stamp, the same has not been affixed to the counter affidavit and undertakes to supply the same as soon as it is made available.

Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the impugned order dated 20.06.2015 and the Demand Notice dated 2.07.2015 issued from the office of the Deputy Commissioner, Commercial

Taxes, Darbhanga Circle, Darbhanga by which Entry Tax of Rs. 90,000/- and penalty of Rs. 1,17,600/- has been levied for the period 2012-13.

It is submitted by learned counsel for the petitioner that no such order could have been passed under the provisions of the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale therein Act, 1993 read with Section 28 (1) of the Bihar Value Added Tax Act unless the proceedings had been initiated or on before 31st of March, 2015.

In the counter affidavit it is admitted that the proceedings had been initiated on 21.4.2015. In the aforesaid circumstances, the proceedings are without the jurisdiction in view of the proviso to Sub-Section (1) of Section 28 of the Act.

The writ application is, accordingly, allowed. The impugned order dated 20.06.2015 and the Demand Notice dated 02.07.2015 are both quashed.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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