

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4939 of 2016

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1. M/s Singh Bricks through its Proprietor Narendra Kumar Singh Son of Late A.K. Singh Resident of Village- New Balbhadarpur PS Laheria Sarai 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, G.P.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)

3 31-03-2016 Heard learned counsel for the petitioner and learned Government Pleader No.27 for the State.

The petitioner seeks quashing of the order dated 09.06.2015 and demand notice dated 13.06.2015 issued by the Deputy Commissioner, Commercial Taxes, Darbhanga Circle, Darbhanga, by which the petitioner has been directed to pay Entry Tax of Rs.90,000/- and penalty of Rs.1,16,500/- for the period 2012-13.

Learned counsel for the petitioner submits that the notice

initiating proceedings under Section 28 (1) of the Bihar Value Added Tax Act, 2005 has been issued by the respondents for the period 2012-13 after 31.03.2015 and thus the writ application is squarely covered by the decision of this Court in C.W.J.C. No.11844 of 2015: M/s. Ranjan Bricks Center vs. The State of Bihar and others and its analogous cases allowed by order dated 16.12.2015.

The present writ application is, accordingly, allowed and the proceedings as also the impugned order dated 09.06.2015 passed under Section 28 (1) of the Bihar VAT Act, including the demand notice, are quashed.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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