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IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5111 of 2016

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M/s. Deepak Bricks through Mahesh Kumar Athwani son of Late Bakarimal resident of Village/Mohalla - Raj Kumar Ganj, P.S. - Town, District - Darbhanga.

.... Petitioner

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 of Commercial Taxes, Darbhanga Circle, Darbhanga.
4. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondents

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Appearance :
For the Petitioner/s : Mr. Krishna Chandra, Advocate
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 01-04-2016 Heard learned counsel for the petitioner and learned Government Pleader No.27 for the State.

The petitioner seeks quashing of the order dated 31.7.2015 and the demand notice of the same date issued by the office of the Deputy Commissioner, Commercial Taxes, Darbhanga Circle, Darbhanga, by which the petitioner was directed to pay Entry Tax and Penalty for the period 2012-13.

Learned counsel for the petitioner submits that the impugned order 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 28(1) of the Bihar Value Added Tax Act, 2005 is without jurisdiction as it has been passed beyond the period of limitation of two years provided by Section 28(1) of the VAT Act and admittedly the proceedings were not initiated on or before 31st March, 2015.

In the aforesaid circumstances, the writ application is allowed. The impugned order and the demand notice both dated 31.7.2015 are quashed.

(Ramesh Kumar Datta, J)

spal/-

(Sudhir Singh, J)

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