

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7395 of 2016

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Bidya Nand Jha, son of Late Ramudgar Jha, resident of village Samastipur,
P.S.Samastipur Sadar, P.O. Samastipur, District Samastipur, the proprietor
of Krishi Seva Kendra, Mohanpur Road, Opp. B.R.B.College, Samastipur
.... Petitioner

Versus

1. The State of Bihar, through the Joint Commissioner, Commercial Tax(Audit), Gaya
2. The Deputy Commissioner, Commercial Tax, Samastipur Circle, Samastipur
3. The Manager, Sales Department, L.M.L.Ltd., C-3, Panki Industrial Estate, Kanpur, Uttar Pradesh
4. The General Manager, L.M.L. Ltd., Regional Office, 9A, Park Road, Bistupur, Jamshedpur

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Ghanshyam Choudhary, Advocate
For the Respondent/s : Mr. Sanjay Kr. Tiwari, AC to 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)

2 26-04-2016 Heard learned counsel for the petitioner and learned
counsel for the State.

The petitioner in the present writ application seeks quashing of the order dated 24.2.2010 passed by the office of the Joint Commissioner, Commercial Tax (Audit), Gaya and also a subsequent notice dated 23.2.2016 issued by the office of the Deputy Commissioner, Commercial Tax, Samastipur Circle, Samastipur by which the petitioner was directed to deposit an amount of Rs.6,06,926/-.

Apart from the fact that the writ application has been filed after a gross delay, it is clear that essentially the petitioner is seeking a relief in the matter which was amenable to statutory appeal under the Bihar Value Added Tax Act, 2005.

The grievance of the petitioner is that the private respondent having not supplied Form- IX C, it is not responsible for the same.

Such argument can be no reason for entertaining the writ application, that too, with regard to an old and stale matter.

The writ application is, accordingly, dismissed on the ground of delay and laches.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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