IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.10783 of 2016

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Sadab Bricks Udyog. Vasudevpur, Darbhanga through its Proprietors Tufail Ahmed, S/o Late Ramrul Hoda, resident of village- Shobhan P.O. Lal Shahpur, P.S. Simiri District- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial taxes, Bihar, Patna having its Office at Vikash Bhawan, Bailey Road, Patna.
2. The Deputy Commissioner of Commercial Taxes, West Circle, Muzaffarpur.
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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Appearance :

For the Petitione : Mr. Vinay Kumar Mishra, Advocate
Mr. Dharmendra Jha, Advocate

For the Respondent/s : Mr. Vikash Kumar, S.C.-11

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CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA
and
HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

3 01-08-2016 The challenge in the present writ petition is to the orders passed by the Assistant Commissioner, Commercial Taxes, Darbhanga Circle, Darbhanga pertaining to assessment years 2013-14 and 2014-15 levying tax and penalty for the reason that the petitioner has used coal in the manufacture of bricks, but without paying any tax on the use of coal within the State.

Similar issue has been examined by this Court in CWJC No.11446 of 2015 (Bihar Int Nirmata Sangh Vs. The

State of Bihar & Ors.) and other connected matters vide order dated 27th of January, 2016, wherein, the petitioners have been given liberty to avail the statutory remedy under the Bihar Entry Tax Act read with the Bihar VAT Act.

In view of the aforesaid order and keeping in view the fact that the petitioner has an effective alternative statutory remedy, the present writ petition is dismissed with liberty to the petitioner to avail the statutory remedy in accordance with law.

(Hemant Gupta, J.)

(Ahsanuddin Amanullah, J.)

Sunil/-

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