

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.7803 of 2016**

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Ram Saran Sah Shyam Kishore, a partnership firm having its office at Muria, P.O. Muria, P.S. Bhalpatti, District - Darbhanga - 847115 through its partner, Shyam Kishore Sah son of Late Lakhoo Sah resident of Village - Muria, P.O. Muria, P.S. Bhalpatti, District -Darbhanga - 847115.

.... .... 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. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
3. Asstt. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... .... Respondent/s

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**Appearance :**

For the Petitioner/s : Mr. D.V.Pathy  
Mrs. Manju Jha

For the Respondent/s : Mr. Vikash Kumar, A.C. to PAAG

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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      18-05-2016                      Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 20.05.2015 passed by the Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga, by which he has imposed entry tax of Rs.90,000/- and penalty of Rs.1,14,500/- under the provisions of Section 8 of the Bihar 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, 2005 for the

period 2012-13.

It is submitted by learned counsel for the petitioner that the proceedings themselves have been initiated after the period prescribed under Section 28 (1) of the Act and thus were time barred, having been initiated after 31.03.2015.

In the counter affidavit filed on behalf of the State, it is admitted that the proceedings were initiated on 17.04.2015.

Evidently, the proceedings were time barred on the date they were initiated.

The writ application is, accordingly, allowed and the impugned order dated 13.06.2015 and the consequential demand notice dated 30.05.2015 as also the entire proceedings are quashed.

**(Ramesh Kumar Datta, J)**

V.P.Sinha/-

**(Sudhir Singh, J)**

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