

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5683 of 2012

M/s National Co-Operative Consumers Federation of India Ltd., Indira Niwas, Ksaturba Road, North Srikrishnapuri, Patna, a company registered under the Companies Act, 1956 having its Head Office at Deepali, 5th Floor, 92, Nehru Place, New Delhi-110019 Through its Branch Manager Sri Mithilesh Kumar Singh Son of Late Nagina Singh, R/o Babu Bajar, Arah District-Bhojpur

.... Petitioner

Versus

- 1. Union of India through the Secretary, Ministry of Finance, New Delhi
- 2. The Chief Commissioner of Customs, Revenue Building, Bailey Road, Patna Bihar
- 3. The State of Bihar through Commissioner cum Secretary, Department of Commercial Taxes, Bihar, Patna
- 4. Deputy Commissioner, Commercial Taxes, Patna West Circle, Patna Now Central Circle, Patna
- 5. Commercial Taxes Officer, Patna West Circle, Patna, Now Central Circle, Patna

.... Respondents

with

Civil Writ Jurisdiction Case No. 6140 of 2012

M/s National Co-Operative Consumers Federation of India Ltd., Indira Niwas, Ksaturba Road, North Srikrishnapuri, Patna, a company registered under the Companies Act, 1956 having its Head Office at Deepali, 5th Floor, 92, Nehru Place, New Delhi-110019 through its Branch Manager Sri Mithilesh Kumar Singh Son of Late Nagina Singh, R/o Babu Bajar, Arah District-Bhojpur

.... Petitioner

Versus

- 1. Union of India through the Secretary, Ministry of Finance, New Delhi
- 2. The Chief Commissioner of Customs, Revenue Building, Bailey Road, Patna Bihar
- 3. The State of Bihar through Commissioner cum Secretary, Department of Commercial Taxes, Bihar, Patna
- 4. Deputy Commissioner, Commercial Taxes, Patna West Circle, Patna Now Central Circle, Patna
- 5. Commercial Taxes Officer, Patna West Circle, Patna, Now Central Circle, Patna
- 6. Commissioner, Central Excise, Bihar, Patna.

.... Respondents

with

Civil Writ Jurisdiction Case No. 6653 of 2012

M/s National Co-operative Consumers Federation of India Ltd., Indira Niwas, Ksaturba Road, North Srikrishnapuri, Patna, a company registered under the

Companies Act, 1956 having its Head Office at Deepali, 5th Floor, 92, Nehru Place, New Delhi-110019 through its Branch Manager Sri Mithilesh Kumar Singh Son of Late Nagina Singh, R/o Babu Bajar, Arah District-Bhojpur

.... Petitioner

Versus

1. Union of India through the Secretary, Ministry of Finance, New Delhi
2. The Chief Commissioner of Customs, Revenue Building, Bailey Road, Patna Bihar
3. The State of Bihar through Commissioner cum Secretary, Department of Commercial Taxes, Bihar, Patna
4. Deputy Commissioner, Commercial Taxes, Patna West Circle, Patna Now Central Circle, Patna
5. Commercial Taxes Officer, Patna West Circle, Patna, Now Central Circle, Patna

.... Respondents

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Appearance :

For the Petitioner : Mr. Daya Shankar Prasad Sinha, Advocate.
For the State : Mr. Vikash Kumar, A.C. to PAAG
For Customs : Mrs. Nivedita Nirvikar, Advocate.

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CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA

and

HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

Date: 14-03-2016

Heard learned counsel for the petitioner and the respondents.

2. Petitioner is a Co-operative Consumer Federation registered with Patna Circle, now Central Circle as a dealer under the Bihar Finance Act, 1981. The grievance of the petitioner is that petitioner is not being supplied Form IX C by the Customs Department for no fault of the petitioner.

3. It is admitted during the course of hearing that Form IX C has been handed over by the Customs Department except in respect of invoices pertaining to Gaya Circle which have to be supplied by the Central Excise Department.

4. The stand of the respondent State of Bihar is that neither the petitioner nor the Government of India (Central Excise Department) is registered as a dealer in

respect of Gaya Circle. Therefore, Form IX C cannot be issued to the petitioner. Though at the same time, the Counsel for the State of Bihar has handed over Form IX C for Motihari Circle to Mrs. Nivedita Nirvikar for onward transmission to the proper authority, whereas Form IX C in respect of Raxaul and Muzaffarpur stands delivered to Customs Department earlier.

5. In view of the limited controversy surviving, we dispose of the present set of writ applications with direction to the State to issue Form IX C to the Customs Department on verification of the fact of registration of the petitioner or the Central Excise Department, Government of India in respect of Gaya Circle within four weeks of the receipt of the copy of this order.

6. After the said direction, no further orders are called for in the present batch of writ applications.

(Hemant Gupta, J)

(Ramesh Kumar Datta, J)

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