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IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.10333 of 2015

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Amara Raja Batteries Ltd., a Company incorporated under the Companies Act, 1956 having its office at 6 B/19, Asha Niketan, Tilak Marg, North S.K. Puri, P.O. Patliputra, P.S. S.K. Puri, Patna through its Accounts Officer, Debnath Mukherjee, S/o Sri Shyama Prasad Mukherjee Resident of Near Pump House, Punaichak, P.O. Punaichak, P.S. Shastrinagar, District Patna.

.... Petitioner

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Assistant Commissioner of Commercial Taxes, Integrated Check Post, Rajauli, Nawadah.

.... Respondents

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Appearance :

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

For the Respondent/s : Mr. Anil Kumar Sinha, G.A.9
Mr. Vikas 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)

10 30-01-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner has approached this Court on account of the seizure of the vehicle along with the goods by the respondents and imposition of penalty under Section 60 (4) (b) read with Section 56 (4) (b) of the Bihar Value Added Tax Act, 2005, and the reason for the same was stated that instead of using the correct Form D-IX, the petitioner was carrying Form D-X. An issue was raised that the Form relied upon by the respondents, is not the correct statutory Form as is found in the provisions of the Rules given in the printed book.

The stand of the State is that under the provisions of Section 98A (2) of the Bihar Value Added Tax Act, 2005, the Commissioner may, by notification, specify the form and manner in which any application, return or statement or report required by or under the Act, may be furnished electronically and pursuant to the same, the Commissioner has made certain changes in the concerned forms and due procedure in the matter has been followed.

It is submitted by learned counsel for the State that the petitioner has alternative statutory remedy in the matter for filing an appeal before the Joint Commissioner of Commercial Taxes (Appeals) against the impugned order.

On a consideration of the aforesaid facts and circumstances, we are of the view that since the petitioner has alternative statutory remedy available this Court does not consider it appropriate at this stage to look into the merits of the action of the respondents.

The writ application is, accordingly, disposed of with liberty to the petitioner to take recourse to the appropriate statutory remedy of appeal. In case the petitioner approaches the appropriate authority within a period of six weeks from today impugning the order as challenged herein, the same shall be considered by the competent authority keeping in view the fact that the petitioner has been pursuing its remedy before this Court.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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