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IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15836 of 2015

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Sangam Int Udyog, a partnership firm having its Office at Vill- Mirjapur Ahiyari, P.O. Ahiyari, P.S. Kamtol, District- Darbhanga through its Partner, Awadhesh Sah, Son of Late Ramchandra Sah, resident of Vill+P.O. Bharwara, P.S. Singhwara, 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. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
3. Commercial Taxes Officer, Darbhanga Circle, Darbhanga.

.... Respondent/s

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Appearance :
For the Petitioner/s : Mr. D.V.Pathy
For the Respondent/s : Mr. R.N. Prasad- S.C. 9

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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 22-01-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 30.06.2015 and the demand notice dated 02.07.2015 for the period 2013-14 passed by the respondent Deputy Commissioner, Commercial Taxes, Darbhanga Circle, by which the entry tax and penalty have been imposed under the provisions of Bihar Taxes on Entry of Goods into Local Area for consumption, Use or Sale therein Tax Act, 1993 as also Section 28 of the Bihar Value Added Tax Act, 2005.

The stand of the petitioner is that the impugned order has been passed without proper service of notice and grant of proper opportunity of being heard to the petitioner.

In the counter affidavit filed on behalf of the respondents, the said fact is not denied.

In the aforesaid circumstances, the writ application is allowed. The impugned order dated 30.06.2015 and the demand notice dated 02.07.2015 are both quashed and the matter is remanded to the Assessing Authority to proceed afresh in accordance with law.

It is, however, made clear that no further notice shall be required to be issued to the petitioner who shall appear before the Assessing Authority on 22.02.2016 at 11 A.M. along with his show cause and thereafter the Assessing Authority shall proceed to pass order expeditiously in the matter in accordance with law.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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