

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.103 of 2016

=====

Nilkamal Limited, a company incorporated under the Companies Act, 1956 having its registered office at Survey No. 354/2 and 354/3, Near Rakholi Bridge, Slivassa Khanvel Road, Vasona, Slivassa- 396230, P.O. Slivassa, P.S. Slivassa, District- (UT) Dadar and Nagar Haveli. and Branch office at Badi Pahari, Gaya More, P.O. Pahari, P.S. Agam Kuan, District- Patna through its Regional Manager Uday Pankaj Dwivedi son of Late Kanthanath Dwivedi, resident of Chowk Shikarpur, Dundi Bazar Lane, Patna City, P.O. Begumpur, P.S. Chowk, District- Patna

.... Petitioner

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, Special Circle, Patna
3. Assistant Commissioner of Commercial Taxes, Special Circle, Patna
4. Commercial Taxes Officer, Special Circle, Patna

.... Respondents

with

Civil Writ Jurisdiction Case No.496 of 2016

=====

Nilkamal Limited, a company incorporated under the companies Act, 1956 having its registered office at Survey No. 354/2 and 354/3, Near Rakholi Bridge, Slivassa Khanvel Road, Vasona, Slivassa - 396230, P.O. Slivassa, P.S. - Slivassa, District - UT Dadar and Nagar Haveli, and Branch Office, at Badi Pahari, Gaya More, P.O. Pahari, P.S. Agam Kuan, District - Patna through its Regional Manager, Uday Pankaj Dwivedi Son of Late Kanthanath Dwivedi, Resident of Chowk - Shikarpur, Dundi Bazar Lane, Patna City, P.O. Begumpur, P.S. - Chowk, District - Patna.

.... Petitioner

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, Special Circle, Patna.
3. Assistant Commissioner of Commercial Taxes, Special Circle, Patna.
4. Commercial Taxes Officer, Special Circle, Patna.

.... Respondents

Appearance :

For the Petitioner : Mr. D.V.Pathy, Advocate.
Mrs. Manju Jha, Advocate.

For the Respondents : Mr. Vikash Kumar, A.C. to PAAG

=====

CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA

and

HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

ORAL ORDER
(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

7 09-03-2016

This order shall dispose of the two writ applications filed by the petitioner against an order passed on 18th of September, 2015 by Commercial Taxes Officer, Special Circle, Patna for the Assessment Year 2011-12 and 2012-13 respectively.

Learned counsel for the petitioner pointed out that the issue raised in both the petitions are identical though there was amendment in Section 16 (e) of Bihar Value Added Tax Act, 2005 vide Act No. 6 of 2012.

After arguing for some time, learned counsel for the petitioner wishes to withdraw the present petitions with liberty to avail the remedy of appeal in terms of Bihar Value Added Tax Act, 2005.

In view of the prayer made, the present petitions are permitted to be withdrawn with liberty to the petitioner to avail the remedy of appeal in accordance with law.

(Hemant Gupta, J)

(Ramesh Kumar Datta, J)

P.K.P.

U			
---	--	--	--