

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5553 of 2015

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M/s. Hindustan Tent House Chaukhandi Road, Sasaram, through its proprietor Md. Saffi son of Wasi Ahmad, Resident of - Madarsa Road Town, PS - Sasaram, District - Rohtas.

.... Petitioner

Versus

1. The State of Bihar through the Chief Secretary Government of Bihar Patna.
2. The Commissioner of Commercial Taxes, Bihar.
3. The District Magistrate- cum- District Election Officer Aurangabad
4. The Deputy Election Officer, Aurangabad.
5. The Chief Electrol Officer Bihar Patna.

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Md. Khurshid Alam with Mr.Md. Naseem Mukhtar, Advocates

For the Respondent/s : Mr. Raj Nandan 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)

7 07-01-2016 Heard learned counsel for the petitioner and learned Standing Counsel No.9 for the State.

The petitioner has approached this Court being aggrieved by the action of the District Magistrate-cum-District Election Officer, Aurangabad by which the VAT has been deducted from the bill of the petitioner with regard to the supply of various articles, including installation of pandals, etc. made during the Lok Sabha Election, 2014.

It is submitted by learned counsel for the petitioner that the deduction of VAT amount has been made without considering the fact that with regard to erection of pandals substantial cost is incurred on the labour for erecting the same and so also the supply of electric light and fitting where labour charges are required to be

incurred and, therefore, such benefit ought to have been granted to the petitioner by deducting the amounts incurred towards the same and with regard to the materials supplied the VAT may have been charged from the petitioner. It is further submitted that even the exempted items have not been excluded for the purpose deducting the Vat amount from the bills of the petitioner.

Learned counsel for the State submits that the petitioner may be directed to raise the claim before the District Magistrate-cum-District Election Officer, Aurangabad in the matter, who shall look into the claims and after giving the petitioner benefit of any exempted articles as also the benefit of labour charges incurred in the erection of pandal, etc. the VAT would be deducted on the remaining amount.

The writ application is, accordingly, disposed of in the light of the aforesaid submission with a direction to the petitioner to file its representation before the District Magistrate-cum-District Election Officer, Aurangabad within a period of four weeks from today, who shall thereafter consider and dispose of the same in accordance with law within a further period of two months thereafter.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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