IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9882 of 2016

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Ultratech Cement Limited, known as "Patliputra Cement Works" having registered under the Companies Act, 1956, through authorized signatory, Maddipoti Shivarama Krishna, son of Late M. Suryachandra Rao, aged 50 years, registered business premises situated at village and post Shahjahanpur, P.S. Shahjahanpur (near Daniyama) Tehsil Fatuha, District-Patna.

.... Petitioner/s

Versus

1.The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. The Joint Commissioner of Commercial Taxes (Appeal) Gaya Division, Gaya.

.... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Prabhash Ranjan Thakur
For the Respondent/s : Mr. Shiv Kumar A.C. to G.A.7

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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 23-06-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The writ application has been filed against the order dated 11.04.2016 passed by the Joint Commissioner, Commercial Taxes (Appeal), Magadh Division, Gaya, by which he has dismissed the appeal filed by the petitioner against the order dated 06.11.2015 passed by the Commercial Taxes Officer, Integrated Check Post, Rajauli, Nawada and further directed for enhancement of the penalty imposed under Section 60(4)(b) read with Section 56(4)(b) of the Bihar Value Added Tax Act, 2005.

Against the aforesaid order, there is provision for appeal before the Commercial Taxes Tribunal.

In the aforesaid circumstances, the writ application is dismissed as not maintainable on the ground of availability of statutory remedy.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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