

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.11888 of 2016

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A B B India Ltd. a Company incorporated under the Companies Act, 1956, having its registered office at 21st Floor, WTC, Dr. Raj Kumar Road, Malleshwaram West P.O. and P.S. Malleshwaram Bangalore-560055, Karnataka and Branch office at 302 Om Nilay Apartment, East Boring Canal Road, P.O. Boring Road, P.S. Buddha Colony, District- Patna through its Manager, Hans Raj Sharma, son of Shri H.D. Sharma, resident House No. 125, Ward no. 9, Barh Mohalla, P.O.+ P.S. Faridabad Old, District- Faridabad- 121002, Haryana

.... Petitioner/s

Versus

1. State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Patna
2. The Joint Commissioner of Commercial Taxes, Integrated Check Post, Dobhi Gaya
3. Dy. Commissioner of Commercial Taxes, Integrated Check Post, Dobhi Gaya
4. Commercial Taxes Officer, Integrated Check Post, Dobhi Gaya

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate

For the Respondent/s :

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CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA

and

HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

Date: 29-07-2016

Heard learned counsel for the petitioner and learned counsel for the State.

Although the writ application has been filed for quashing of the order dated 14.07.2016 passed by the Respondent No. 4, the Commercial Taxes Officer, Integrated Check Post, Dobhi Gaya, by which he has imposed penalty under Section 60(4)(b) read with Section 56(4)(b) of the Bihar Value Added Tax Act, 2005 (hereinafter

referred to as “the Act”) but ultimately learned counsel for the petitioner submits that he may be given the liberty to take recourse to his statutory remedies under the Act and in the meantime, the transport vehicle along with the goods laden thereon may be directed to be released on production of Bank Guarantee to the extent of the penalty levied.

The writ application is, accordingly, disposed of with a direction that upon the petitioner furnishing Bank Guarantee for Rs. 26,88,080/-, the vehicle in question shall be released forthwith by the respondents.

Learned State Counsel is directed to inform the respondent-authorities about this order who shall ensure release of the vehicle No. KA03AA-3573 along with the goods without insisting upon a certified copy of the order.

(Hemant Gupta, J)

(Ahsanuddin Amanullah, J)

P.K.P.
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