IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10798 of 2016

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M/s. Mehta Translogistics Pvt. Limited having it's office at CG-192, Sanjay Gandhi Transport Nagar, New Delhi- 110042 through it's general power of attorney holder Bupender Singh, son of Late A.P.Singh, resident of House No. K-1838, Jahangirpuri, Delhi- 110033

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna having it's office at Vikas Bhawan, New Secretariat, Patna
2. The Commissioner of Commercial Taxes, Bihar, Patna, New Secretariat, Bailey Road, Patna
3. The Deputy Commissioner of Commercial Taxes, Integrated Check Post, Dobhi, Gaya
4. The Assistant Commissioner of Commercial Taxes, Integrated Check Post, Dobhi, Gaya

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Gautam Kejriwal, Advocate
For the Respondent/s : Mr. Anil Kr. Sinha, G.A. 9 with
Mr. Pawan Kumar, AC to G.A.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 05-07-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 3.6.2016 and the consequential demand notice dated 4.6.2016 passed by respondent No.4, the Assistant Commissioner of Commercial Taxes, Integrated Check Post, Dobhi, Gaya by which he has levied penalty under Section 60(4)(b) read with Section 56(4)(b) of the Bihar Value Added Tax Act, 2005. Since the petitioner has alternative remedy in the matter, learned counsel for the petitioner confines his prayer to the release of the truck along with the goods laden thereon.

The writ application is, accordingly, disposed of with a liberty to the petitioner to challenge the impugned order in appropriate proceedings under the Bihar VAT Act.

However, on the petitioner furnishing Bank Guarantee for Rs.13,81,170/- before respondent No.4, the said respondent shall ensure that the vehicle and the goods are released forthwith.

Learned counsel for the State shall inform the respondent No.4 about this order so that the release can be effected without waiting for a certified copy of this order.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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