

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1203 of 2016

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M/s Steel Bricks, Khagra, Kishanganj through its proprietor Firoz Akhtar son of Late Md. Yusuf, resident of mohalla- Line Khanka Road, Kishanganj, P.S. Kishanganj, District-Kishanganj

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner-cum-Principal Secretary, Commercial Taxes Department, Bihar having its office at Vikash Bhawan, Bailey Road, Patna.
2. The Assistant Commissioner of Commercial Taxes, Kishanganj Circle, Kishanganj, District- Kishanganj

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Bimal Kumar

For the Respondent/s : Mr. Purnendu Singh- G.P.27

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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 19-01-2016 Heard learned counsel for the petitioner and learned counsel for the State.

Learned counsel for the petitioner submits that the impugned order dated 29.06.2015 passed in the present matter is without jurisdiction, as it has been passed for the period 2012-13 and is thus hit by the first proviso to sub-section (1) of Section 28 of the Bihar VAT Act, 2005, since the proceedings for assessment in the matter have been initiated after the expiry of two years from the expiry of the period to which it relates.

Learned counsel for the petitioner relies upon a decision of this Court vide order dated 16.12.2015 passed in C.W.J.C.

No.11844 of 2015 and its analogous cases.

Learned counsel for the State does not dispute the aforesaid position.

The writ application is, accordingly, allowed and the order dated 29.06.2015 is quashed.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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