IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2824 of 2016

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M/s Anik Bricks, Salguri, P.S. Thakurganj, District- Kishanganj through its proprietor Upendra Kuamr Singh son of Chandrama Singh, resident of village-Thakurganj, P.S. Thakurganj, 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
3. The Commercial Taxes Officer, 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

Mr. Sanjay Kuamr Tiwary, A.C. to 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 15-02-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The impugned order dated 13.06.2015 is under Section 31 of the Bihar Value Added Tax Act, 2005, whereas the pleadings are with regard to the impugned order being under Section 8 of the Bihar Tax On Entry of Goods into Local Area for Consumption, Use or Sale therein Act, 1993 and Section 31 of the Bihar VAT Act.

It is evident that against such an assessment order, the petitioner has alternative statutory remedy available.

In the aforesaid facts and circumstances, the writ application is disposed of with liberty to the petitioner to take recourse to appropriate statutory remedy.

V.P.Sinha/-

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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