

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.2889 of 2016**

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M/s. Anik Bricks Salguri, P.S. - Thakurganj, District - Kishanganj through its  
Proprietor Upendra Kumar Singh, Son of Chandrama Singh, Resident of  
Village - Thakurganj, P.S. - Thakurganj, District - Kishanganj.

.... .... Petitioner

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.

.... .... Respondents

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**Appearance :**

For the Petitioner/s : Mr. Bimal Kumar, Advocate  
For the Respondent/s : Mr. Purnendu Singh, G.P. 27 with  
Mr. Sanjay Kr. Tiwari, AC to GP 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 petitioner seeks quashing of the order dated  
13.6.2015 for the period 2013-14 passed by the Commercial Taxes  
Officer, Kishanganj Circle. The order has been passed under  
Section 8 of the Bihar Tax On Entry of Goods into Local Area for  
Consumption, Use or Sale therein Act, 1993 read with Section 31  
of the Bihar Value Added Tax Act, 2005. Admittedly the  
petitioner has alternative statutory remedy available in the said  
matter.

The writ application is, accordingly, dismissed with  
liberty to the petitioner to take recourse to appropriate statutory

remedies. In case the petitioner files an appeal along with an application for condonation of delay within a period of two weeks from today then the appellate authority shall consider the same keeping in view the fact that a large number of similar matters were pending before this Court which have been recently disposed of.

**(Ramesh Kumar Datta, J)**

**(Sudhir Singh, J)**

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