

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5004 of 2016

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Singh, Int Udyog through its Proprietor, Anil Kumar Singh son of Sri Ram
Parikshan Singh, resident of Village - Mabbi, P.S. - Sadar, District - Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
4. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Krishna Chandra, Advocate.

For the Respondent/s : Mr. Ajay Kumar Rastogi, A.A.G. 10

Mr. Sushil Kumar Singh, A.C. to A.A.G. 10.

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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: 25-07-2016

Heard learned counsel for the parties.

2. The challenge in the present writ application is to an order of assessment dated 20th of June, 2015 (Annexure-1), whereby the petitioner was levied Entry Tax and the penalty for the Assessment Year 2013-14.

3. The sole argument of the learned counsel for the petitioner is that the notice was not served and, therefore, the order of assessment is not tenable. It is pointed out that for the Assessment

Year 2014-15, this Court has intervened and set aside the order of assessment as also penalty and remanded the matter to the Commercial Taxes Officer, Darbhanga Circle, Darbhanga vide order dated 26th of April, 2016 in C.W.J.C. No. 4993 of 2016 (Singh Int Udyog through its Proprietor, Anil Kumar Singh Vs. The State of Bihar & Ors) for the same reason that the notice was not served upon the petitioner.

4. In view of the said fact, we allow the present writ application, set aside the order dated 20th of June, 2015 (Annexure-1) and direct the Commercial Taxes Officer, Darbhanga Circle, Darbhanga to proceed to decide the matter in accordance with law. The parties shall appear before the Commercial Taxes Officer, Darbhanga Circle, Darbhanga on 8th of August, 2016 at 11:00 A.M. for further proceedings in accordance with law.

5. With the aforesaid direction, the writ application stands disposed of.

(Hemant Gupta, J)

(Ahsanuddin Amanullah, J)

P.K.P.
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