

**IN THE HIGH COURT OF JUDICATURE AT PATNA**

**Civil Writ Jurisdiction Case No.6577 of 2016**

=====

Den Networks Ltd., company incorporated under the Companies Act, 1956 having its office at Anam Plaza, 4th floor (above Usha Martin College), Near IMA Hall, South Gandhi Maidan, P.O. Bankipur, P.S. Gandhi Maidan, District- Patna through its Senior Executive, Neeraj Pathak, son of Shri Nandu Pathak, resident of village-Sarmastpur, P.O. Garhsisai, P.S. Vidyapati Nagar, District- Samastipur

.... .... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, having its office at Vikas Bhawan, Bailey Road, Patna
2. Commercial Taxes Officer, North Circle, Patna

.... .... Respondent/s

=====

**Appearance :**

For the Petitioner/s : Mr. D.V.Pathy

For the Respondent/s : Mr. Vikash Kumar, AC to PAAG

=====

**CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA**

**and**

**HONOURABLE MR. JUSTICE SUDHIR SINGH**

ORAL JUDGMENT

**(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)**

**Date: 17-05-2016**

Heard learned counsel for the petitioner and learned counsel for the State.

It is not in dispute that the impugned order dated 17.02.2016 passed by the Commercial Taxes Officer, North Circle, Patna is amenable to statutory remedy of appeal.

It is submitted by learned counsel for the petitioner that various submissions made orally before the Respondent no. 2 have not at all been considered in the impugned order dated 17.02.2016 for the year 2014-15 passed under Section 31(2) of the

Bihar Value Added Tax Act, 2005.

Be that as it may, we do not find any ground to interfere in the writ jurisdiction in the given circumstances. The writ application is, accordingly, dismissed with liberty to the petitioner to file an appeal before the statutory authority.

**(Ramesh Kumar Datta, J)**

S.Pandey/-

**(Sudhir Singh, J)**

|                   |            |
|-------------------|------------|
| AFR/NAFR          |            |
| CAV DATE          |            |
| Uploading Date    | 21.06.2016 |
| Transmission Date |            |