

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5378 of 2016

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Chitwan Belnders & Bottlers Private Limited, a private limited company incorporated under the provisions of the Companies Act, 1956 having its registered office at Khagaul Road, Danapur in the District of Patna (Bihar) through its Director Akhileshwar Nath son of Late Onkar Nath Srivastava, resident of Khagaul Road, Danapur P.S. Danapur in the District of Patna (Bihar)

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner, Commercial Taxes Department, Bihar, Patna
2. The Commissioner, Commercial Taxes, Bihar, Patna
3. The Deputy Commissioner, Commercial Taxes, Danapur Circle, Danapur, Patna
4. The Bihar State Beverage Corporation Limited, A Government of Bihar Undertaking having its registered office at Eastern Wing, 1st Floor, Vidyut Bhawan-II, Jawaharlal Nehru Marg, Patna- 1, through its Managing Director
5. The Managing Director, the Bihar State Beverage Corporation Limited, having its registered office at Eastern Wing, 1st Floor, Vidyut Bhawan-II, Jawaharlal Nehru Marg, Patna- 1
6. The General Manager, Finance, the Bihar State Beverage Corporation Limited, having its registered office at Eastern Wing, 1st Floor, Vidyut Bhawan-II, Jawaharlal Nehru Marg, Patna- 1

.... Respondents

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy
Mrs. Manju Jha, Advocates

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

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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)

4 04-04-2016

A supplementary affidavit is filed today on behalf of the petitioner stating that although this Court had directed for deposit of Rs. 2 crores pursuant to the impugned demand notice dated 26.2.2016 but the petitioner on its own has deposited Rs. 2.50 crores which, according to learned counsel

for the petitioner, covers the estimated liability of the petitioner for the said period.

It is further submitted by learned counsel for the petitioner that the balance payable or refundable to the petitioner may be determined after the filing of the return by the petitioner in accordance with law.

Learned counsel for the State is unable to satisfy us on the basis of any instructions received by him as to how the demand of Rs. 20,68,43,398.50 made for payment of advance tax for the months of February and March, 2016 is justified.

In the aforesaid circumstances, the writ application is allowed. The impugned demand notice dated 26.2.2016 is quashed.

It shall be open to the respondents to recover the actual amount of tax due and payable by the petitioner on the basis of return filed by the petitioner in accordance with law. If however the petitioner has deposited excess amount the same shall be refunded to it expeditiously.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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