IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6951 of 2016

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Raj Kumar Hoiyani, a proprietorship firm having its office at Harhachcha, P.O. Harhachcha, P.S.- Baheri, District- Darbhanga- 847101 through its Proprietor, Raj Kumar Hoiyani, son of Late Udha Ram, resident of Village- Raj Kumar Ganj, P.O. Lalbagh, P.S.- Town, District- Darbhanga.

.... Petitioner

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
3. Commercial Taxes Officer, Darbhanga Circle, Darbhanga.

.... Respondents

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate
For the Respondent/s : Mr. Anil Kr. Sinha, G.A.9

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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)

3 04-05-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 23.7.2015 for the period 2012-13 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 28(1) of the Bihar Value Added Tax Act, 2005.

It is the contention of learned counsel for the petitioner that the proceedings were time barred as they had been initiated after 31.3.2015, whereas they relate to the period 2012-13.

In the counter affidavit filed on behalf of the State it is admitted that the proceedings were initiated on 18.4.2015 for the financial year 2012-13.

In the above circumstances, the proceedings were clearly time barred under Section 28(1) of the Bihar VAT Act.

The writ application is, accordingly, allowed. The impugned order dated 23.7.2015 and the consequential demand notice both are quashed.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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