

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6947 of 2016

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R. R. Bricks, a partnership firm having its office at Jiwach, P.O. Jiwach Ghat, P.S. Sadar, District Darbhanga- 846007 through its partner, Riyaz Ahamad, son of Md. Mumtaz Ahmad, resident of Village- Hayaghat, P.O.- Hayaghat Bilaspur, P.S.- Hayaghat, District- Darbhanga- 847301.

.... 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. Asstt. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondents

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Appearance :

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

For the Respondent/s : Mr. Raj Nandan Prasad, S C 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 11.7.2015 passed by the Assistant Commissioner, Commercial Taxes, Darbhanga Circle, Darbhanga 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 for the period 2014-15 by which tax of Rs.90,000/- has been levied along with penalty of Rs.1,19,700/-

upon the petitioner .

The main stand of learned counsel for the petitioner is that ex parte order has been passed without service of notice upon the petitioner.

In the counter affidavit filed on behalf of the State, copy of the notice along with the service report at the back of said notice has been brought on the record with a clear statement that notice has been duly served upon the petitioner fixing the date as 5.5.2015.

From the same it does appear that the notice has been served upon the partner of the petitioner-firm Reyaz Ahmad. The factum of service of notice has also been clearly stated in the order dated 11.7.2015 passed in the matter.

In the above circumstances, there being alternative statutory remedy against the impugned order available to the petitioner, the writ application is dismissed.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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