IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7215 of 2016

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Raja Eit Udyog, a proprietorship concern having its office at Barna, P.O. Barna, P.S. K. Asthan, District - Darbhanga through its proprietor, Md. Shamim son of Late Md. Motiur Rahman resident of Village - Barna, P.O. Barna, P.S. K. Asthan, District - Darbhanga - 847405.

.... Petitioner/s

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. Commissioner Taxes Officer, Darbhanga Circle, Darbhanga.

.... Respondent/s

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Appearance :
For the Petitioner/s : Mr. D.V.Pathy
Mrs. Manju Jha
Mr. Abhi Sarkar
For the Respondent/s : Mr. Madan Mohan, A.C. to G.P.27

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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 17-05-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 18.06.2015 passed by the Commercial Taxes Officer, Darbhanga Circle, Darbhanga, for the period 2012-2013, by which he has imposed entry tax of Rs.90,000/- and penalty of Rs.1,17,400/- under the provisions of Section 8 of the Bihar On Entry of Goods into Local Areas for Consumption, Use or Sale therein Act, 1993 read with Section 28 (1) of the Bihar Value Added Tax Act, 2005.

The only plea of learned counsel for the petitioner is that the proceedings themselves were barred by Section 28 (1) of the Bihar Value Added Tax Act, as they were initiated after 31.03.2015, for the period 2012-13.

In the counter affidavit filed on behalf of the respondents, it is admitted that the proceedings were initiated on 21.04.2015.

In the above circumstances, the proceedings themselves including the order dated 18.06.2015 and the consequential demand notice are illegal and invalid.

The writ application is, accordingly, allowed. The impugned order dated 18.06.2015 and the consequential demand notice are both quashed.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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