IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7676 of 2016

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Ram Saran Sah Shyam Kishore, a partnership firm having its office at Muria, PO Muria, P.S. Bhalpatti, District- Darbhanga-847115 through its partner, Shyam Kishore Sah, son of Late Lakhoo Sah, resident of Village – Muria, PO Muria, P.S. Bhalpatti, District- Darbhanga- 847115

.... Petitioner/s

Versus

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

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy
Mrs. Manju Jha
Mr. Ram Naresh Jha

For the State : Mr. Ranjeet 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)

2 29-04-2016 Heard Learned counsel for the petitioner and learned counsel for the State.

The writ application has been filed for quashing of the order dated 20.5.2015 passed by the respondent no. 3, the Assistant Commissioner, Commercial Taxes, Darbhanga Circle, Darbhanga for the period 2014-15 by which he has levied Entry Tax amounting to Rs. 90,000/- and also imposed penalty for delayed filing of the return.

It is admitted by the petitioner that the notice fixing the date 6.5.2015 was received by the petitioner on

10.5.2015. Thereafter, the impugned order has been passed on 20.5.2015. There is nothing in the writ application to show that the petitioner has approached the respondent no. 3 to be heard in the matter or as to what transpired between the dates of receipt of the notice and passing of the order. There is only oral statement made at the bar that the petitioner had approached the respondent-authority who refused to hear him.

There is provision of remedy of appeal under the Statute with respect to the impugned order.

In the given facts and circumstances, this Court does not consider it a fit case for interfering under its writ jurisdiction in view of the alternative statutory remedy.

The writ application is, accordingly, dismissed on the ground of maintainability with liberty to the petitioner to approach the appellate authority in the matter.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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