

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7768 of 2016

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Mapra Laboratories Pvt. Ltd. S.P Verma Road, P.S. Gandhi Maidan,
District Patna through its Deputy General Manager, Sri Sandeep Kumar,
son of Sri Shyam Balak Sinha resident of Flat No. B 205, Jyoti Puram
Apartment, Opposite Jagdeo Path, P.S. Shastri Nagar, District Patna.

.... Petitioner

Versus

1. The State of Bihar, through the Chief Secretary, Government of Bihar,
Patna.
2. The Deputy Commissioner, Commercial Taxes, Special Circle, Patna.
3. The Assistant Commissioner of Commercial Taxes, Special Circle,
Patna.

.... Respondents

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Appearance :

For the Petitioner/s : Mr. D.V. Pathy with M/S Archana Sinha,
Alok KumarShahi & Manju Jha, Advocates
For the Respondent/s : Mr. Anil Kr. Sinha, G.A.9 with Mr. Pawan
Kumar, AC to 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 17-05-2016 Heard learned counsel for the petitioner and learned
counsel for the State.

Learned counsel for the State raises a preliminary
objection that the impugned order dated 28.3.2016 passed by the
Assistant Commissioner, Commercial Taxes, Special Circle, Patna
under Section 32(1) of the Bihar Value Added Tax Act, 2005, by
which penalty of Rs.38,36,117/- has been imposed upon the
petitioner for the period 2015-16, is amenable to statutory remedy
of appeal before the appellate authority.

On a consideration of the facts and circumstances of the case, we are of the view that in view of the various questions of fact involved it is not a fit case for consideration under the writ jurisdiction of this Court.

The writ application is, accordingly, dismissed as not maintainable.

It shall be open to the petitioner to take recourse to statutory remedy before the appropriate authority.

In case the petitioner files an appeal before the appellate authority within a period of three weeks from today along with an application for condonation of delay then the appellate authority shall consider the same keeping in view the fact that the petitioner has been pursuing its remedies before this Court.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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