

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.8510 of 2016

Instant Transport Solution Pvt. Ltd., National Capital Territory at Delhi through its Authorized Officer, Prem Nath Jha, S/o Late Hardeo Jha, resident of village-Vikrampur, P.S. Desari (Shadai OP) and District Vaishali, presently working at Instant Transport Solution Pvt. Ltd. in New Delhi

.... Petitioner/s

Versus

1. The State of Bihar through Commissioner-cum-Secretary, Commercial Tax Department, Bihar, Patna
2. The Joint Commissioner of Commercial Tax, Gaya Division, Gaya, Bihar
3. The Deputy Commissioner of Commercial Tax, Gaya Circle, Gaya, Bihar
4. The Assistant Commissioner of Commercial Tax, Dobhi Check Post, Gaya, Bihar

.... Respondent/s

Appearance :

For the Petitioner/s : Mr. Sunil Kumar

For the Respondent/s : Mr. Pawan Kumar, AC to GA-9

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

Date: 12-05-2016

Heard learned counsel for the petitioner and learned counsel for the State.

The writ application has been filed for quashing of the order as also the demand dated 2.5.2016 passed by the Assistant Commissioner, Commercial Taxes, Integrated Check Post, Dobhi, Gaya, Bihar by which he has imposed penalty of Rs. 5,73,060/- under Section 56(4)(b) read with Section 60(4)(b) of the Bihar Value Added Tax Act, 2005.

However, in the course of submission learned

counsel for the petitioner confines the reliefs to the release of the truck along with the goods laden thereon on filing of the Bank Guarantee for the amount of penalty with liberty to file statutory appeal against the impugned order.

On a consideration of the facts and circumstances of the case, the writ application is dismissed on the ground of availability of alternative statutory remedy with liberty to the petitioner to pursue its statutory remedy before the appropriate authority.

However, upon the petitioner furnishing the Bank Guarantee of Rs. 5,73,060/- before the Respondent No. 4, the said Respondent shall release the vehicle along with the goods laden thereon forthwith.

Learned counsel for the State shall inform the Respondent No. 4 about this order so that the vehicle and the goods laden thereon are released forthwith without waiting for a certified copy of the order.

S.Pandey/-

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

AFR/NAFR	
CAV DATE	
Uploading Date	18.05.2016
Transmission Date	