IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8967 of 2016

M/s Vijeta Projects & Infrastructure Ltd. a company incorporated under the provisions of Companies Act, 1956 having its registered office at Morabadi Maidan, Ranchi through its General Manager, Anuranjan Kumar Rakesh, son of Sri Prabhudeo Narayan Singh, resident of Bariatu, P.S. Bariatu, District-Ranchi (Jharkhand).

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna.
2. The deputy Commissioner of Commercial Taxes In-charge, Sasaram Circle, Sasaram
3. The Commercial Taxes Officer, Sasaram Circle, Sasaram
4. The Branch Manager, State Bank of India, Sasaram Branch, Sasaram
5. The Branch Manager, State Bank of India, RMCC Branch, Ranchi
6. The Branch Manager, State Bank of India, Jehanabad Branch, Jehanabad
7. The Branch Manager, Allahabad Bank, Sasaram
8. The Branch Manager, Allahabad Bank, Gaya.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. S.D. Sanjay, Senior Advocate
Ms. Anubhuti Modi
Mr. Alok Kumar

For the State : Mr. Vikash Kumar, A.C. to PAAG

For State Bank of India : Mr. Kaushalendra Kumar Sinha

For Allahabad Bank : Mr. Ajay Kumar Sinha

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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 20-05-2016 Heard learned counsel for the petitioner and learned counsel for the State as also learned counsels for the State Bank of India and for the Allahabad Bank.

The petitioner has approached this Court against several notices issued under Section 47 of the Bihar Valued Added Tax Act, 2005 for the recovery of Rs.1,81,91,605/- from the different bankers of the petitioner.

It is submitted by learned counsel for the petitioner that against the order passed with respect to the assessment year 2009-10 under Sections 33 read with Section 31 of the Bihar Value Added Tax Act, 2005, the petitioner has filed an appeal before the Commercial Taxes Tribunal, being Appeal No.22 of 2016, but on account of vacancy in the office of the Chairman, the matter could not be taken up.

Today, we have been informed by learned counsel for the State that a notification for the new Chairman, Commercial Taxes Department, Government of Bihar is likely to be issued by the State Government in the course of the day.

It is submitted by learned counsel for the petitioner that there are several gross errors committed in the assessment order, including treating the carriage charges in transportation of machinery hired for the contract work as being leviable to VAT and putting it on the same footing as carriage and transportation of goods the property in which is transferred in course of execution of works contract, which is a gross error.

It is also submitted by learned counsel for the petitioner that no benefit of deposit of Rs.50,90,622/- through various challans has been given to the petitioner. The petitioner has already applied before the Tribunal for waiver of even the pre-deposit amount but the same could not be considered for the reasons aforesaid.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with the direction that until the waiver petition filed by the petitioner is considered by the Tribunal, no coercive action shall be taken pursuant to the different notices issued under Section 47 of the Act.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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