

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3076 of 2009

=====

M/s. Laxmi Chuna Bhandar, through its proprietor Ram Kumar Gupta, son
of Late Baijnath Prasad, resident of Bhagwan Bazar, P.O. Chapra, P.S.
Chapra Town, District Saran

.... Petitioner

Versus

1. The State of Bihar
 2. The Commissioner of Commercial Taxes, New Secretariat, Patna
 3. The Assistant/Deputy Commissioner of Commercial Taxes, Chhapra
- Respondents
- =====

Appearance :

For the Petitioner/s : Mr. Ajay Kumar Rastogi with
Mr. Parijat Saurav, Advocates

For the State : Mr. Vikash Kumar, AC to PAAG

=====

**CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR
DATTA**

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

6 05-07-2016 The matter was taken up on 23.6.2016 by this Division

Bench but inadvertently the order has been recorded as that of

only one of us (Ramesh Kumar Datta,J.) sitting singly.

In the above circumstances, the order dated 23.6.2016 is

modified to the extent that it shall be considered as having been

passed by this Division Bench.

Heard learned counsel for the petitioner and learned

counsel for the State.

It is submitted by learned counsel for the State that the

matter in issue in the present writ petition is squarely covered by

the decision of this Court in the case of B.S.Enterprises vs. The

State of Bihar and Ors. : (2007) 1 BLJR 0146 (Pat). It is submitted that the said decision has since acquired finality after having been challenged unsuccessfully before the Supreme Court.

It is not in dispute that the petitioner had filed the return in question 15 days after the date prescribed by the statute.

In the said circumstances, the decision of this Court in B.S.Enterprises case squarely applies to the facts of this case. Learned counsel for the petitioner is unable to show that the said decision does not apply.

The writ application is, accordingly, dismissed.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

spal/-

U			
---	--	--	--