IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15758 of 2015

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Jai Baba Basudeo Thakur Bricks Industries through its proprietor Choudhary Mukund Kumar Rai, S/o Choudhary Yogendra Rai, resident of village & P.O.- Batho Laxmipur, P.S.- Bahera, District- Darbhanga

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes Department, Govt. of Bihar, Patna
2. The Principal Secretary, Commercial Taxes Department, Govt. of Bihar, Patna
3. The Deputy Commissioner, Commercial Taxes, Darbhanga Circle, Darbhanga
4. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga

.... Respondents

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Appearance :
For the Petitioner/s : Mr. Rajeev Lochan, Advocate
For the Respondent/s : Mr. Vikash 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 27-01-2016 Heard learned counsel for the petitioner and learned counsel for the State.

Learned counsel for the petitioner submits that the impugned order dated 24.7.2015 passed and the demand notice dated 30.7.2015 issued in the present matter are without jurisdiction, as the same have been passed/issued for the period 2012-13 and are thus hit by the first proviso to sub-section (1) of Section 28 of the Bihar VAT Act, 2005, since the proceedings for assessment in the matter have been initiated after the expiry of two years from the expiry of the period to which they relate.

Learned counsel for the petitioner relies upon a decision of this Court vide order dated 16.12.2015 passed in C.W.J.C. No. 11844 of 2015 and its analogous cases.

Learned counsel for the State does not dispute the aforesaid position.

The writ application is, accordingly, allowed. The order dated 24.7.2015 and the demand notice dated 30.7.2015 are quashed.

(Ramesh Kumar Datta, J)

spal/-

(Sudhir Singh, J)

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