IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5127 of 2016

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Anil Kumar Singh S/o Late Indradeo Singh resident of Ward No. 15 Near L.I.C., Ashram Road, P.S. & District - Araria Proprietor - M/S K.B.C. Bricks, Ramai, Forbesgan, P.S. Forbesganj, District - Araria

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Patna
2. The Senior Joint Commissioner of Commercial Taxes, Patna
3. The Joint Commissioner of Commercial Taxes, Purnia
4. The Deputy Commissioner of Commercial Taxes, Forbesganj, District - Araria
5. The Commercial Taxes, Officer Forbesganj, District - Araria

.... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Anil Prasad Singh
Mr. Vijay Kishore Bharti
For the Respondent/s : Mr. Anil Kumar Sinha, G.A.9
Mr. Pawan Kumar, A.C. 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)

4 12-04-2016 The petitioner has challenged six impugned orders; three under the provisions of Section 31 (1) of the Bihar Value Added Tax Act, 2005 for the periods 2012-13, 2013-14 and 2014-15 and further three orders under Section 8 of Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale therein Act, 1993 and Section 28 (1) of the Bihar Value Added Tax Act, 2005. He has further filed three additional sets of court fees.

From perusal of the writ petition, it is evident that the same being separate order passed in tax matters, six sets of writ petitions ought to have been filed challenging each of the separate order separately.

Learned counsel for the petitioner seeks permission to confine the present matter to the period 2012-13 as against the order dated 30.07.2015 passed for the period 2012-13 under the provisions of Section 8 of the Entry Tax and Section 28 of the Bihar VAT Act.

The writ application shall, accordingly, be confined to the said impugned order only and further with regard to remaining five impugned orders, the petitioner is permitted to file separate writ petitions. In case such writ petitions are filed within a period of four weeks from today then the petitioner shall be required to pay separate court fees only with regard to the writ petitions challenging the orders for the period 2014-15 and for the other three writ petitions of the earlier period, the court fees already paid in the present matter shall be treated to be paid in those writ petitions.

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

Learned counsel for the petitioner submits that the impugned order for the period 2012-13 is without jurisdiction as the proceedings have been initiated on 20.06.2015 which is beyond the period permitted under the provisions of Section 28 (1) of the Bihar VAT Act.

It is evident from the order sheet that the proceedings have been initiated on 20.06.2015 and thus the said initiation of proceedings is without any authority of law being contrary to the requirement of the same to be initiated within a period of two years of the expiry of the period to which it relates.

In the above circumstances, the impugned order dated 30.7.2015 passed under Section 8 of the Bihar Entry Tax Act read with Section 28 of the Bihar VAT Act for the period 2012-13 is quashed.

The writ application is, accordingly, allowed.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Sudhir Singh, J)

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