

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3213 of 2016

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M/s. Ritesh Bricks. Salguri, P.S. Thakurganj, District Kishanganj through
its proprietor Ritesh Agrawal, son of Govind Lal Agrawal, resident of
village Thakurganj, P.S. Thakurganj, District Kishanganj

.... Petitioner

Versus

1. The State of Bihar through the Commissioner-cum-Principal Secretary,
Commercial Taxes Department, Bihar having its office at Vikash
Bhawan, Bailey Road, Patna
2. The Assistant Commissioner of Commercial Taxes, Kishanganj Circle,
Kishanganj, District Kishanganj
3. The Commercial Taxes Officer, Kishanganj Circle, Kishanganj, District
Kishanganj

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Bimal Kumar, Advocate

For the Respondent/s : Mr. Anil Kumar Sinha, 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)

2 16-02-2016 Heard learned counsel for the petitioner and learned
counsel for the State.

The petitioner seeks quashing of the order dated 9.6.2015
for the year 2014-15 passed by the Assistant Commissioner,
Commercial Taxes, Kishanganj Circle under Section 8 of the
Bihar Tax On Entry of Goods into Local Area for Consumption,
Use or Sale therein Act, 1993 read with Section 25(2) of the Bihar
Value Added Tax Act, 2005 and the consequential demand notice
dated 15.6.2015. Admittedly the petitioner has alternative
statutory remedy available in the said matter.

In the aforesaid circumstances, the writ application is
dismissed with liberty to the petitioner to take recourse to
alternative statutory remedy of appeal available to it. In case, such

an appeal is filed along with an application for condonation of delay within a period of two weeks from today, then the appellate authority shall consider the same keeping in view the fact that a large number of matters relating to brick kiln had been pending before this Court which have only been recently disposed of.

(Ramesh Kumar Datta, J)
(Sudhir Singh, J)

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