

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1162 of 2016

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Shivam Int. Udyog, a proprietary Firm, having its office at village-Sanahpur Chowk, P.S. Singhwara, District- Darbhanga through its proprietor, Dhirendra Mohan Mishra, son of Shashi Nath Mishra, resident of village-Sanahpur, P.S. Singhwara, District- Darbhanga.

.... Petitioner

Versus

1. The State of Bihar through the Commissioner, Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. The Commissioner of Commercial Taxes, Bihar, Patna.
3. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga
4. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Abhay Kumar Thakur
Mr. Sanjay Kumar

For the Respondent/s : Mr. Pawan Kumar, J.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)

2 19-01-2016 Heard learned counsel for the petitioner and learned counsel for the State.

Learned counsel for the petitioner submits that the impugned order dated 03.07.2015 passed in the present matter is without jurisdiction, as it has been passed for the period 2012-13 and is 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 it relates.

Learned counsel for the petitioner relies upon a decision in

a batch of similar cases decided by 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 and the order dated 03.07.2015 is quashed.

V.P.Sinha/-

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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