

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3202 of 2016

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M/s. Lalit Bricks Field, Sukhani Malik Gaon, Thakurganj, District Kishanganj through its proprietor Ram Charan Das, son of Ram Bilash Das, resident of village Bindnagar, P.S. Sukhani, 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 : Ms. Nivedita Nirvikar, G.A. 10

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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 8.6.2015 for the period 2012-13 passed by the Commercial Taxes Officer, 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 31 of the Bihar Value Added Tax Act, 2005 and the consequential demand notice dated 8.6.2015. 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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