IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.3856 of 2016

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Envirotech East Pvt. Ltd., a company incorporated under the Companies Act having its registered office at Ambition Sapphire, Office No. 312, Block-A, Khajpura, Bailey Road, P.O.- B.V. College, P.S. Shastrinagar, District- Patna through its authorized signatory, Dhananjay Kumar, Son of Shri Baban Prasad Singh, resident of A/10, Gandhi Nagar (Behind Ramnagri), Sector-4, P.O.- Ashiana Nagar, P.S.- Rajeev Nagar, District- Patna.

.... Petitioner/s

Versus

1. Commissioner of Commercial Taxes having its office Vikash Bhawan, Bailey Road, Patna.
2. Commercial Taxes Officer, Special Circle, Patna.

.... Respondent/s

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with

Civil Writ Jurisdiction Case No.3861 of 2016

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Envirotech East Pvt. Ltd., a company incorporated under the Companies Act having its registered office at Ambition Sapphire, Office No. 312, Block-A, Khajpura, Bailey Road, P.O.- B.V. College, P.S. Shastrinagar, District- Patna through its authorized signatory, Dhananjay Kumar, Son of Shri Baban Prasad Singh, resident of A/10, Gandhi Nagar (Behind Ramnagri), Sector-4, P.O.- Ashiana Nagar, P.S.- Rajeev Nagar, District- Patna.

.... Petitioner/s

Versus

1. Commissioner of Commercial Taxes having its office Vikash Bhawan, Bailey Road, Patna.
2. Commercial Taxes Officer, Special Circle, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy
Mrs. Majnu Jha

For the State : Mr. Sharad Kr. Sinha- GP-15
Mr. Amit Kumar Anand, AC to GP-15
Mr. Tripurari Nath Ambastha, AC to GP-14

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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 25-02-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner is aggrieved by the orders of re-assessment passed under Section 33 of the Bihar Value Added Tax Act on audit objections.

Learned counsel for the petitioner has sought to raise various issues including the non-application of mind by the Assessing Officer in a proper manner and not passing speaking order.

We have perused the orders of the Assessing Officer as also the audit objections and found that they are not so as to call for any interference by this Court at this stage.

The petitioner has alternative statutory remedy against the said orders of re-assessment.

In the aforesaid view of the matter, both the writ applications are dismissed with liberty to the petitioner to take recourse to the statutory remedies under the Bihar Value Added Tax Act.

It is submitted by learned counsel for the petitioner that he would be filing appeals before the Joint Commissioner of Commercial Taxes (Appeals) within a period of two weeks from today along with petitions for stay and until consideration of the stay matter, the respondents should be directed not to take any coercive action.

It is directed that upon the petitioner so filing the appeals, etc., within a period of two weeks from today, no coercive action shall be taken against the petitioner until the decision on the stay petitions.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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