IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.9462 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, 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

with

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Civil Writ Jurisdiction Case No. 9589 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, PS & District Araria. Proprietor :- M/S K.B.C. Ramai, 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

with

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Civil Writ Jurisdiction Case No. 9451 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. and District Araria. Proprietor- M/s K.B.C. Bricks, Ramai, Forbesganj, 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

with

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Civil Writ Jurisdiction Case No. 9751 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. and District Araria. Proprietor- M/s K.B.C. Bricks, Ramai, Forbesganj, 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

with

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Civil Writ Jurisdiction Case No. 9690 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 PS & District Araria, Proprietor M/S K.B.C Bricks Ramai, Forbesganj PS forbesganj Distrct 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, Forbeganj 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
For the State : Mr. Anil Kr. Sinha- GA-9
Mr. Pawan Kumar, AC to GA-9

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

Date: 04-07-2016

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

All the five writ applications relate to the same petitioner for different periods, some with proceedings under

Section 31 of the Bihar Value Added Tax Act, 2005 and others for proceedings under Section 8 of the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale therein Act, 1993 read with Section 28 of the Bihar Value Added Tax Act.

In all the cases the stand taken by the petitioner is that notices have not been served upon the petitioner and after wrongly stating that the notices have been served, ex parte order has been passed imposing liability upon the petitioner as also fine in certain cases.

Counter affidavits have been filed on behalf of the State in all the matters in which notices are said to have been issued in all the five cases on 20.6.2015 which have been received by different persons and different types of report have come; in some cases refusal to sign by the Caretaker and in other case statement purportedly of one of the employees/Caretaker was that the Brick Kiln was closed for four years.

On a consideration of the notices and the service reports enclosed, it does not appear that services have been made properly in accordance with Rule 50 of the Bihar Value Added Tax Act. In the aforesaid circumstances all the impugned orders are quashed and the matters are remanded to the competent authority to proceed afresh in accordance with law.

For the aforesaid purposes, it shall not be necessary to issue further notices to the petitioner who shall appear in all the matters before the competent authority on 25th July, 2016 at 11.00 A.M. along with his reply and documents/evidences in support of the same and thereafter the competent authority shall proceed in the matter in accordance with law expeditiously.

The writ applications are, accordingly, allowed with the aforesaid directions.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	22.07.2016
Transmission Date	