IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5315 of 2016

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Hindustan Unilever Limited through its authorized representative Mr. Surendra Sinha, aged about 56 years, Son of Late Sri Lalnarayan Sinha, Sales Tax Officer and authorized signatory of the company, Resident of 439 Hussainpur, near Cultural Club, P.S. - Anandapur, P.O. - Anandapur, District - South 24 Parganas, Kolkata 700107.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna.
2. The Deputy Commissioner of Commercial Taxes, Integrated Check Post, Karmnasha, District - Kaimur (Bhabua).
3. The Assistant Commissioner of Commercial Taxes, Integrated Check Post, Karmnasha, Kaimur, District - Kaimur (Bhabhua).

.... Respondents

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Appearance :
For the Petitioner : Mr. Binay Kumar, Advocate.
For the Respondents : Mr. Anil Kumar Sinha, G.A. 9

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CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA
and
HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)
Date: 16-03-2016

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

2. Challenge in the present writ application is to an order dated 21st of February, 2016 passed by Assistant Commissioner of Commercial Taxes, Integrated Check Post, Karmanasha, Babhua, Kaimur, by which he has imposed penalty under Section 60(4)(b) read with Section 56 (4)(b) of the Bihar Value Added Tax Act, 2005 for not carrying proper documents for transporting the consignment of the petitioner.

3. Learned counsel for the petitioner submits that he may be given liberty to take recourse to his statutory remedies under the Act and in the meantime, the transport vehicle along with the goods laden thereon may be directed to be released on

production of Bank Guarantee to the extent of the penalty levied.

4. The writ application is, accordingly, disposed of with a direction that upon the petitioner furnishing Bank Guarantee for Rs. 18,56,892/-, the vehicle in question shall be released forthwith by the respondents.

5. The petitioner shall also be at liberty to avail the remedy of appeal against the order impugned dated 21st of February, 2016 passed by the Assistant Commissioner of Commercial Taxes, Integrated Check Post, Karmanasha, Kaimur.

6. Learned State counsel is directed to inform the respondent authorities about this order who shall ensure release of Vehicle No. HR 63 B 7953 along with the goods laden thereon without insisting upon a certified copy of this order.

(Hemant Gupta, J)

(Ramesh Kumar Datta, J)

P.K.P.
N.A.F.R.

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