

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6175 of 2016

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Swastik Road Lines Pvt. Ltd. having its registered office at Parking No. 6, Transport Nagar, Gwalior, P.S. Gwalior, Pin 474012 through its Manager, Mr. Narendra Singh, son of Shyam Singh, Resident of Nakachandrabadani, Gali No.3, P.S. Lashkar, Gwalior – 474001, M.P.

.... Petitioner

Versus

- 1.The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna
- 2.The Assistant Commissioner, Commercial Taxes, Integrated Check Post (Commercial Taxes Department), Karamnasha, Kaimur at Bhabhua

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Sanjeev Kumar, Advocate

For the Respondent/s : Mr. Raj Nandan Prasad- SC-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 06-04-2016

Heard learned counsel for the petitioner and

learned Standing Counsel No. 9 for the State.

The writ petition has been filed for quashing the order of penalty imposed under Section 60(4)(b) read with Section 56(4)(b) of the Bihar Value Added Tax Act.

In the course of the argument, in view of the fact that there is remedy of statutory appeal available to the petitioner, learned counsel for the petitioner confines the writ application only for release of the goods on furnishing Bank Guarantee equivalent to the amount of penalty.

On a consideration of the facts and circumstances of

the case, the writ application is disposed of with the direction that upon the petitioner furnishing the Bank Guarantee for Rs. 17.06,940/-, the respondent No. 2 shall forthwith release the vehicle bearing No. MP-07HB-3190 along with the goods laden thereon.

It shall be open to the petitioner to challenge the impugned order before the appellate authority which shall be considered on its own merit as we have not considered the merits of the matter.

Learned Standing Counsel No. 9 is directed to inform the respondent no. 2 about this order so that the vehicle along with the goods laden thereon is released forthwith without insisting upon the certified copy of this order.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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