IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.7046 of 2016

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Aman Eit Udyog, a proprietorship concern having its office at Chhatwan, P.O. Chhatwan, P.S. Keoti, District- Darbhanga- 847337 through its Proprietor, Md. Murtuja, son of Md. Motiur Rahman, resident of Village- Chhatwan, P.O. Chhatwa, P.S. Keoti, District- Darbhanga- 847337.

.... 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. Dy. Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
3. Commercial Taxes Officer, Darbhanga Circle, Darbhanga.

.... Respondent

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate

For the Respondent/s : Mr. Anil Kumar Sinha, G.A. 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)

3 04-05-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the order dated 10.6.2015 passed 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 28(1) of the Bihar Value Added Tax Act, 2005 by which tax of Rs.90,000/- has been levied and penalty of Rs.1,16,600/- has been imposed upon the petitioner for the period 2012-13.

It is submitted by learned counsel for the petitioner that

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the proceedings initiated were time barred on the day in terms of Section 28(1) of the Bihar VAT Act as having not been initiated till 31.3.2015.

In the counter affidavit filed on behalf of the State it is admitted that the proceedings have been initiated on 29.4.2015.

In the above circumstances, the proceedings were clearly time barred.

The writ application is allowed. The impugned order dated 10.6.2015 and the consequential demand notice are both quashed.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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