

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10791 of 2016

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M/s. Amarlal, Kathalwari, Lalbagh, Darbhanga through its proprietors Amar Lal, S/o Late Suraj Mal, resident of Mohalla- Kathalwari, P.O. Lalabagh, P.S. L.N.M.U. District-Darbhanga

.... Petitioner

Versus

1. The State of Bihar through the Commissioner of Commercial taxes, Bihar, Patna having its office at Vikash Bhawan , Bailey Raod, Patna
2. The Deputy Commissioner of Commercial Taxes, West Circle, Muzaffarpur
3. Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Dharmendra Jha, Advocate
For the Respondent/s : Mr. Vikash Kumar, S.C. 11

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CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA
and
HONOURABLE MR. JUSTICE AHSANUDDIN
AMANULLAH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

3 18-08-2016 The challenge in the present writ petition is to an order of assessment dated 6.7.2015 raising a demand of Rs.2,09,200/-, pertaining to assessment year 2014-15, for the reason that the petitioner has not paid Entry Tax on coal used in making of the bricks as the State of Bihar is not a coal producing State.

Similar issue has been raised in CWJC No. 11446 of 2015 (Bihar Int Nirmata Sangh vs. The State of Bihar & Ors.) and this Court has permitted the petitioner to invoke alternative statutory remedy.

In view of the said fact, the present petition is disposed of with liberty to the petitioner to avail the statutory remedy in accordance with law.

(Hemant Gupta, J)

(Ahsanuddin Amanullah, J)

spal/-

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