

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10059 of 2016

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Saket Kumar Pandey, son of Mritunjay Kumar Pandey, resident of House No. 223, New Kaji Mohalla, Pandey Pustakalaya, Old G.T.Road, P.S. Aurangabad, District Aurangabad, presently posted as Branch Manager of M/s. Indian Vehicle Carrier Pvt. Ltd., Lawful Power of Attorney Holder of the Company having its Office at Eating House, Opposite Bhojania Place, Dimna Pardin Road, NH- 33, P.S., District East Singhbhum, Jamshedpur-831018

.... Petitioner

Versus

1. The State of Bihar
2. The State of Bihar through the Principal Secretary-cum-Commissioner, Commercial Taxes Department, Government of Bihar, Patna
3. The Commissioner, Commercial Taxes Department, Government of Bihar, Patna
4. The Deputy Commissioner, Commercial Taxes Department, Government of Bihar, Integrated Check Post, Karamnasa, P.S. Karamnasa, District Kaimur
5. The Assistant Commissioner, Commercial Taxes Department, Government of Bihar, Integrated Check Post, Karamnasa, P.S. Karamnasa, District Kaimur

.... Respondents

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Appearance :

For the Petitioner/s : Mr. R.S.Pradhan, Sr.Advocate with
M/S Ranjeet Kumar Pandey & Ranjeet
Choubey, Advocates

For the Respondent/s : Mr. Dharendra Kumar, AC to 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)

2 28-06-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner has challenged the order dated 13.6.2016 passed by the Assistant Commissioner, Commercial Taxes, Integrated Check Post, Karamnasa by which penalty has been levied under Section 60(4)(b) read with Section 56(4)(b) of the Bihar Value Added Tax Act, 2005. The said order is amenable to appeal under the Bihar VAT Act. Faced with the above

circumstance, learned counsel for the petitioner confines his prayer in the present writ petition with respect to release of the vehicle along with the goods laden thereon on furnishing Bank Guarantee for the penalty amount with liberty to pursue his statutory remedy before the appropriate authority.

In the above circumstances, the writ application is dismissed with liberty to the petitioner to take recourse to appropriate statutory remedies.

It is, however, directed that on the petitioner furnishing Bank Guarantee for Rs.6,35,400/- before respondent No.5, the Assistant Commissioner, Commercial Taxes, Integrated Check Post, Karamnasa, District Kaimur, the vehicle along with the goods laden thereon shall be released forthwith.

Learned counsel for the State shall inform the respondents about this order so that the vehicle along with the goods is released forthwith.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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