

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.18263 of 2015

Dayanand Prasad Sinha and Company, a partnership concern having its office at Janta Path, Kankarbagh Road, P.O. +P.S Kankarbagh, District Patna through its partner Dayanand Prasad Sinha, Son of late H.B. Lal, resident of Janta Path, Kankarbagh Road, Po +P.S. Kankarbagh, District Patna.

.... Petitioner

Versus

1. The State of Bihar , through Commissioner of Commercial Taxes, Bihar , Patna having its office at Vikas Bhawan, Patna.
2. Deputy Commissioner of Commercial Taxes, South Circle, Patna.
3. Assistant Commissioner of Commercial Taxes, South Circle ,Patna.

.... Respondents

with

Civil Writ Jurisdiction Case No. 17333 of 2015

M/s Dadiji Steels Pvt. Ltd. Company incorporated under the provisions of the Companies Act, 1956 [formerly a Limited Company, now a Private Limited Company] having its Office at 311, Narayan Plaza, Exhibition Road, P.S. Gandhi Maidan, Town and District Patna through its Managing Director Ramesh Chandra Gupta, son of Late Shri Ram Gupta, Resident of 502, Santosha Complex, Bander Bagicha, Off. Frazer Road, P.S.- Kotwali, Town and District Patna- 800001.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Bihar, Patna.
2. The Principal Secretary cum Commissioner of Commercial Taxes, Bihar, Patna.
3. The Deputy Commissioner of Commercial Taxes In-charge, Patna City East Circle, Patna City.

.... Respondents

with

Civil Writ Jurisdiction Case No. 18408 of 2015

M/s Jyothy Laboratories Limited, a company incorporated under the provisions of Companies Act, 1956 having its Corporate Office at Ujala House, Ram Krishna Mandir Road, Andheri (East) Mumbai, and one of its Branch Offices at Shree Ram Kripal Campus, Sabalpur, Patna City, P.S. Deedarganj, Town and District Patna through the Regional Sales Manager, Vishwanathan R. son of Raji Achari, Resident of Jenith Illam, 3/400A, Vadalampatti, P.S. Pochampalli, Dist. Krishnagiri, (Tamil Nadu)

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Bihar, Patna
2. The Principal Secretary cum Commissioner of Commercial Taxes, Bihar, Patna
3. The Deputy Commissioner of Commercial Taxes In-charge, Patliputra Circle, Patna

.... Respondents

Appearance :
(In CWJC No. 18263 of 2015)

For the Petitioners : Mr. S. D. Sanjay, Sr. Advocate.
Mr. D.V.Pathy, Advocate.
Ms. Manju Jha, Advocate.
Mr. Abhishek Kumar, Advocate.
For the Respondents : Mr. Purnendu Singh, G.P-27
Mr. Patanjali Rishi, A.C. to A.A.G. 10.

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 petitioners and the respondents.

2. Learned counsel for the petitioners has approached this Court pointing out the difficulties in issuance of rectified Form C and F, as there was no online procedure for rectification of such declarations.

3. An affidavit has been filed on behalf of Commissioner, Commercial Taxes, Bihar wherein it has been stated that the modules for online rectification of Form C is to be customized for implementation in Bihar with effect from April, 2016. It is also pointed out that the process for cancellation of forms already downloaded from the system has been finalized and is being coded by the technical solution provider. The development of software needs to incorporate features to ensure that the new system may become foolproof enough to tackle the problem of misuse of already downloaded forms in the State. This system is under technical development and is expected to be functional from the coming financial year.

4. Keeping in view the stand of the respondents in the counter affidavit, we do not feel that any further directions are called for in the present matter. However, if the new module has some glitches, and it does not function properly, it shall always be open for the petitioners to make a mention to point out the difficulties, so that the issue can be taken up to address the problems.

5. With the directions/observations aforesaid, the writ applications stand disposed of.

(Hemant Gupta, J)

(Ramesh Kumar Datta, J)

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