IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16849 of 2015

==

Nathuni Jha, a proprietary concern having its office at Village- Mahejan, P.O. Mahejan via Benipur, P.S. Bahera, District- Darbhanga through its proprietor, Nahuni Jha, Late Batuki Jha, resident of Village + P.O. Mahejan via Benipur, P.S. Bahera, District- Darbhanga.

.... 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.

.... Respondents

==

Appearance :
For the Petitioner/s : Mr. D.V.Pathy with Ms. Manju Jha, Advocates
For the Respondent/s : Mr. Sandeep Kumar, G.A.8

==

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE SUDHIR SINGH
ORAL ORDER
(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

2 27-01-2016 Heard learned counsel for the petitioner and learned counsel for the State.

Learned counsel for the petitioner submits that the impugned order dated 19.06.2015 passed in the present matter is without jurisdiction, as it has been passed for the period 2012-13 and is thus hit by the first proviso to sub-section (1) of Section 28 of the Bihar VAT Act, 2005, since the proceedings for assessment in the matter have been initiated after the expiry of two years from the expiry of the period to which it relates.

Learned counsel for the petitioner relies upon a decision of this Court vide order dated 16.12.2015 passed in C.W.J.C. No.11844 of 2015 and its analogous cases.

Learned counsel for the State does not dispute the aforesaid position.

The writ application is, accordingly, allowed and the order dated 19.06.2015 is quashed.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

spal/-

U			