IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.10763 of 2016

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Manzil Int Udyog, Khirma, Pathra, Keoti, Darbanga through its proprietors Rahaneten Nisha W/o Tauqir Ahmed @ Lal Babu, resident of Village- Khiram, Pathra, P.O.- Khirma, P.S.- Keoti, District- Darbhanga.

.... Petitioner/s

Versus

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

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Vinay Kumar Mishra, Advocate.
Mr. Dharmendra Jha, Advocate.

For the Respondent/s : Mr. Purnendu Singh, G.P. 27
Mr. Ajay Kumar Rastogi, A.A.G. 10

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

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

Date: 25-07-2016

Heard learned counsel for the parties.

2. The challenge in the present writ application is to Assessment Orders passed under the Bihar Tax on Entry of Goods in to Local Area for Consumption Use or Sale Therein Act, 1993 for the Assessment Years 2013-14 and 2014-15, whereby the Entry Tax and the penalty were imposed upon the petitioner.

3. A perusal of the record shows that in C.W.J.C. No. 11446 of 2015 (Bihar Int Nirmata Sangh & Anr. Vs. The State of Bihar and others) and other analogous cases, this Court has given

liberty to the petitioners to avail the remedy of appeal. The Entry Tax in the aforesaid case was imposed on the manufacturer of bricks for the reason that in the manufacture of bricks by the petitioners-brick manufacturers, coal has been used and such coal, in absence of any evidence produced by the petitioners, has been brought from outside the State, as Bihar is not a coal producing State.

4. Since in the similar matter, this Court has directed the petitioners to avail the statutory remedy of appeal, we dismiss the present writ application with liberty to the petitioner to avail the statutory remedy of appeal, provided the same is availed within 30 days from today.

5. The writ application stands disposed of accordingly.

(Hemant Gupta, J)

(Ahsanuddin Amanullah, J)

P.K.P.
N.A.F.R.

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