

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14721 of 2015

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1. M/s Pidilite Industries Limited, a company incorporated under the provisions of the Companies Act, 1956, having its registered office at Regent Chambers, 7th Floor, 208, Nariman Point, Jamuna Lal Bajaj Marg, Mumbai-21, having its branch office at Didarganj, Near Rajdhani Petrol Pump, P.O. Madhav Mills, P.S. Didarganj, District Patna-800008, through its Authorized Representative, Sunil Poddar, son Late S.L. Poddar, resident of Exhibition Road, Ashoka Place, Block-A, 7th Floor, P.O. G.P.O., P.S. Gandhi Maidan, District- Patna.

.... Petitioner/s

Versus

1. The State of Bihar, through the Chief Secretary, Government of Bihar, Patna.
2. The Principal Secretary-cum-Commissioner of Commercial Taxes, Government of Bihar, Vikas Bhawan, Patna.
3. The Deputy Commissioner of Commercial Taxes, Special Circle, Patna.
4. The Assistant Commissioner of Commercial Taxes, Special Circle, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Suraj Samdarshi
For the Respondent/s : Mr. Vikash Kumar, A.C. to PAAG

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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)

10 12-02-2016 Heard learned counsel for the petitioner and learned counsel for the State.

The writ application has been filed seeking direction upon the respondent-authorities to issue demand notice in Form XV under the Bihar Sales Tax Rules, 1983 or in Form N-VIII under the Bihar Value Added Tax Rules, 2005 for the period 2004-05 and for consequential directions.

From the pleadings of the parties, this Court is of the view that there has been no proper service of the demand notice, which fact though not admitted by learned counsel for the respondents but it is submitted that the petition may be disposed of to take recourse to statutory remedy of appeal in view of the facts, which have come out from the pleadings of the parties.

In the aforesaid view of the matter, the writ application is disposed of with a direction to the petitioner to apply for certified copy of the demand notice for the year 2004-05, which shall be supplied to the petitioner within a reasonable period of time and thereafter it shall be open to the petitioner to challenge the same in appropriate proceedings and for the said purpose, in the facts and circumstances of the case, the limitation shall run from the date of supply of the certified copy of the demand notice.

It is made clear that we have not gone into the question of manipulation and forgery, that may have been committed in the Department, only because of the fair stand that has been taken by learned counsel for the respondents that no liability of interest shall be imposed upon the petitioner for the past period.

V.P.Sinha/-

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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