

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.14518 of 2016

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M/s Emami Ltd., a company incorporated under the provisions of the Companies Act, 1956 having its registered office at Emami Tower, 687, Anandpur, E M Bypass, Kolkata – 700107 through its authorized Signatory Shiv Kumar Poddar Son of Late Deokaran Das Poddar, resident of Hotel Gali, Frazer Road, P.S.- Kotwali, District – Patna.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Vikash Bhavan, Bailey Road, Patna.
2. The Deputy Commissioner of Commercial Taxes, Integrated Check Post, Rajauli, District-Nalanda.
3. The Assistant Commissioner of Commercial Taxes, Integrated Check Post, Rajauli, District-Nalanda.
4. The Commercial Taxes Officer, Integrated Check Post, Rajauli, District-Nalanda.

.... Respondents

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Appearance:

For the Petitioner/s : Mr. Alok Kumar Agrawal, Advocate.
Mr. Abhishek Kumar, Advocate.

For the Respondent/s : Mr. Vikash Kumar, Advocate.

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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: 30-08-2016

Heard learned counsel for the petitioner and learned counsel for the State.

Although the writ application has been filed for quashing of the order dated 11.08.2016 passed by the Respondent No. 2, the Deputy Commissioner of Commercial Taxes, Integrated Check Post, Rajauli, Nalanda, by which he has imposed penalty under Section 60(4)(b) read with Section 56(4)(b) of the Bihar Value

Added Tax Act, 2005 (hereinafter referred as “the Act”) but ultimately learned counsel for the petitioner submits that he may be given the liberty to take recourse to his statutory remedies under the Act and in the meantime, the transport vehicle along with the goods laden thereon may be directed to be released on production of Bank Guarantee to the extent of the penalty levied.

The writ application is, accordingly, disposed of with a direction that upon the petitioner furnishing Bank Guarantee for Rs. 3,57,760/-, the vehicle in question shall be released forthwith by the respondents.

Learned State counsel is directed to inform the respondent-authorities about this order who shall ensure release of the vehicle No. BR04D-5127 along with the goods without insisting upon a certified copy of the order.

(Hemant Gupta, J)

Mishra/-

(Ahsanuddin Amanullah, J)

AFR/NAFR	N.A.F.R.
CAV DATE	N.A.
Uploading Date	06.09.2016
Transmission Date	N.A.