IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14944 of 2016

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M/s Manish Int Udyog through its Proprietor, Sri Mahavir Mahto, son of Late Pitamber Mahto, resident of Village- Fardaha, P.S.- Bahera, District- Darbhanga.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Commercial Taxes Department, Bihar.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Deputy Commissioner Commercial Taxes, Darbhanga Circle, Darbhanga.
4. The Assistant Commissioner of Commercial Taxes, Darbhanga Circle, Darbhanga.
5. The Commercial Tax Officer, Darbhanga Circle, Darbhanga.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Krishna Chandra, Advocate

For the Respondent/s : Mr. Kumar Manish- Sc5

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

4 19-12-2017 The issue involved in this writ petition pertains to quashing the order of re-assessment for the financial year 2012-13 ordered on 03.07.2015 (Annexure-1) after issuance of notice on 07.08.2015 (Annexure-1/A) and the question as to whether for the financial year 2012-13 in view of provisions of Section 28(1) of the Bihar Value Added Tax Act, 2005 reopening is permitted after a period of two years. This Court in C.W.J.C. No. 5114 of 2016 (M/s Sidhumal Vs. The State of Bihar & Ors) vide order dated 12.04.2016 (Annexure-2) after taking note of the statutory

provision has held that beyond a period of two years after assessment, the assessment for the particular year cannot be reopened.

Taking note of the aforesaid legal principle, we find that in this case, as the proceedings impugned have been initiated beyond the period of two years from the end of the financial year, for which it relates to 2012-13, we see no reason to take a different view from the one taken by this Court in C.W.J.C. No. 5114 of 2016.

Keeping in view the aforesaid, we allow this writ petition, quash the assessment order dated 03.07.2015 (Annexure-1) and the notice dated 07.08.2015 (Annexure-1/A).

The writ petition stands allowed and disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

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