IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.7120 of 2017

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M/s Laxmi Pharma Proprietor Nirmal Kumar S/o Late Hans Raj Gandhi, R/o Govind Mitra Road, P.S.- Pirbahore, District- Patna.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna.
2. The Commercial Tax Joint Commissioner Investigation Bureau, Patna, East Division, Patna.
3. The Deputy Commissioner, Commercial Taxes, North Circle, Patna.
4. The Assistant Commissioner Commercial Tax Department, North Circle, Patna.
5. The Branch Manager, State Bank of India, Govind Mitra Road, Patna- 4.

.... Respondent/s

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Appearance :

For the Petitioner/s :

For the State : Mr. Vikash Kumar-SC-11

For the S.B.I. : Mr. Rakesh Kumar Singh, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date: 03-07-2017

Challenging a show-cause notice issued to the Respondent No. 5 Bank under Section 47 of the Bihar Value Added Tax Act, 2005, this writ petition has been filed by the petitioner who is an assessee.

2. From the counter affidavit filed by Respondent No. 5 Bank, it is clear that the amount has already been deposited with the State Government and, therefore, the proceedings under Section 47 has come to an end. However, in case petitioner now has any grievance with regard to the recovery made from his account, through Respondent No. 5, according to Sri Vikash Kumar, the remedy available to the petitioner is to file an appeal under Section 72 before the competent authority.

3. However, learned counsel for the petitioner submits that the matter is already subjudice before the Commissioner, Commercial Taxes in a revision pending before him being Revision Case No. 32/2016-17 and the matter is coming up for hearing before the Revisional Authority on 07.07.2017.

4. If that be so, the petitioner may either invoke the jurisdiction of the Revisional Authority where the matter is pending and it would be for the Revisional Authority to take into consideration grievance of the petitioner and proceed in accordance with law and in case the petitioner still has any grievance, the remedy available to the petitioner for appeal under Section 72 can be invoked.

5. With the aforesaid observations and liberty to the petitioner, finding no action to be taken now, as the proceedings in the

show-cause have come to an end by deposit of the amount by Respondent No. 5, we dispose of the writ petition.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

P.K.P.

AFR/NAFR	N.A.F.R.
CAV DATE	N.A.
Uploading Date	04.07.2017
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