

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.11173 of 2017

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Rai Construction Through Its Proprietor Namely Yogendra Rai Sharma Son of late Jagannath Rai Sharma, Resident of Village -Jabdaul, P.S.-Chanpatia, District-West Champaran at Bettiah.

.... Petitioner/s

Versus

1. The State of Bihar
2. The Commissioner of Commercial Taxes New Secretariat, Patna.
3. The Deputy Commissioner of Commercial of Taxes, Bettiah, Circle, Bettiah.
4. The State Bank of India through it's Chairman, Narimem Point Mumbai.
5. The Branch Manager, State Bank of India, Teen Lalten Chowk, near Ajanta Cinema, Bettiah, District-West Champaran.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Pratap Sharma
For the Respondent/s : Mr. Vikash kumar-SC11
For the SBI : Mr. Kaushlash Chaudhary, Adv.

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CORAM: HONOURABLE MR. JUSTICE SHIVAJI PANDEY

ORAL JUDGMENT

Date: 13-10-2017

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

In this case, the petitioner is challenging the order dated 8.5.2015, whereby and whereunder, the authority has made a demand of Rs. 5,94,743/- under the VAT Act and there is a provision for appeal under Section 72 of the Bihar VAT Act, 2005.

Looking to the aforesaid fact, let the petitioner should exhaust the alternative remedy as available in law. If the appeal is filed by the petitioner, the appellate authority, after hearing the petitioner, will take a decision in accordance with law within a



reasonable time frame preferably within a period of six months from the date of filing of the appeal.

Let the counter affidavit filed by the State be kept on record.

This application is, accordingly, disposed of.

(Shivaji Pandey, J)

Rishi/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	17.10.2017
Transmission Date	NA

