

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.16996 of 2015

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Hari Shankar Jha, Son of Maharudra Jha, Resident of Mohalla - Ambikanagar, P.S.-
Motihar, Dist.-East Champaran.

.... Petitioner/s

Versus

1. The State of Bihar through the Chief Secretary, Govt. of Bihar, Patna.
2. The Principal Secretary, Deptt. of Finance, Govt. of Bihar, Patna.
3. The Principal Secretary, Home Department, Govt. of Bihar, Patna.
4. The Commissioner-cum-Principal Secretary, Commercial Taxes Department,
Govt. of Bihar, Patna.
5. The Joint Commissioner of Commercial Taxes, Central Investigation Bureau,
Commercial Tax Department, Bihar, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Mukesh Kumar Jha, Advocate

For the Respondent/s : Mr. Lalit Kishore- PAAG-I

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CORAM: HONOURABLE THE ACTING CHIEF JUSTICE

And

HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

ORAL JUDGMENT

(Per: HONOURABLE THE ACTING CHIEF JUSTICE)

Date: 11-01-2017

The petitioner has invoked writ jurisdiction of this Court in public interest for directions to implement the circulars issued by the Commercial Tax Department and to take action against the persons, who are evading payment of tax on the consumption of coal in the State of Bihar brought within the State from the State of Jharkhand.

The collection of tax is the responsibility of the State. The State is bound to take appropriate steps for realization of the due taxes. We do not find that any intervention in the manner of collection of taxes by the State can be entertained on behalf of the third person.



The State is presumed to be aware of its responsibilities and is to take appropriate action in accordance with law.

Learned counsel for the petitioner points out that an FIR has been lodged recently in respect of evasion of tax to the tune of Rs.12 Crores. The lodging of FIR, in fact, shows that the State is acting against the persons, who are evading the tax.

We do not find that the present petition has any merit and, thus, it is dismissed.

(Hemant Gupta, ACJ)

(Dinesh Kumar Singh, J)

Sunil

AFR/NAFR	N. A. F. R.
CAV DATE	N. A.
Uploading Date	17.01.2017
Transmission Date	

