

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10771 of 2017

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Shree Infra a Proprietary Concern Having its Office at Surya Apartment, P.S. Kotwali, District- Patna through its Proprietor Kishan Damani, Son of Late Nand Kumar Damani, resident of Sita Bhawan, South Gandhi Maidan, P.O.- G.P.O. P.S.- Kotwali, District- Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar Patna, having its office at Vikas Bhawan, Patna.
2. The Deputy Commissioner of Commercial Taxes, Gandhi Maidan Circle, Patna.
3. The Assistant Commissioner of Commercial Taxes, Gandhi Maidan Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate

For the Respondent/s : Mr. Lalit Kishore -AG

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

(Per: HONOURABLE THE CHIEF JUSTICE)

2 18-09-2017 Having heard learned counsel for the parties, we are of the considered view that there is already remedy of appeal available to the petitioner and all the grounds raised in this petition including applicability of the judgment in the case of Shell India Marketing Pvt. Ltd. Vs. The State of Bihar in CWJC No. 7626 of 2015 and with regard to breach of Section 8(4) of the Bihar VAT Act, can be raised by the petitioner before the competent appellate authority and therefore no any indulgence is called for.



Granting liberty to the petitioner to take recourse to appeal
available to it, the writ petition is disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

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