

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.4510 of 2017

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Anup Ranjan, Son of Shri Madhusudan Prasad, Resident of Village - Balmikinagar,
Police Station - Balmiki Nagar, District - West Champaran.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary, Revenue Department, Government of Bihar, Patna.
2. The Commissioner, Sale Tax Department, Government of Bihar, Patna.
3. The Joint Commissioner, Sale Tax Department, Tirhut Division, Muzaffarpur, Bihar.
4. The Assistant Commissioner Sales Tax, Bagaha Circle, Bagaha, District - West Champaran.
5. The Accountant General (Audit and Examination) Bihar Virchand Patel Path, Patna, Bihar.
6. The Manager State Bank of India, Balmiki Nagar Branch, Balmikinagar, District - West Champaran.

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Sanjay Kumar No.-7, Adv.
For the State : Mr. Vikash Kumar, S.C.-11
For the Bank : Mr. Kaushlendra Kumar Sinha, Adv.
For the Accountant General, Bihar : Mr. Anjani Kumar Saran, Adv.

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CORAM: HONOURABLE MR. JUSTICE SHIVAJI PANDEY

ORAL JUDGMENT

Date: 12-04-2017

Heard learned counsel appearing for the respective parties.

In this case, the petitioner has raised grievance that excess deduction of tax has been made by the respondent authorities when the petitioner has already paid the V.A.T. of Rs.4,82,599/- in advance inasmuch as his account has been made non-functional.



Learned counsel for the petitioner submits that the petitioner has filed an appeal being Appeal Case No.BG/VAT/05/2014-15 before the Joint Commissioner (Appeal) Sales Tax, Tirhut Division, Muzaffarpur.

In such view of the matter, let the Appellate authority decide the appeal filed by the petitioner within a period of six months from the date of receipt/production of a copy of this order.

With the aforesaid observations and directions, this writ application is disposed of.

(Shivaji Pandey, J)

pawan/-

AFR/NAFR	N.A.F.R.
CAV DATE	N/A.
Uploading Date	13.04.2017
Transmission Date	N/A.

