

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.3704 of 2017

=====

Idea Cellular Ltd., a company registered under the Companies Act, 1956 having its office at Sumitra Sadan, P.O. Boring Road, P.S. S.K. Puri, District- Patna through its Asstt. General Manager, Manas Ranjan Pattnaik, son of Padma Charan Naik, resident of B-2, Anil Villa Apartment, Nageshwar Colony, Boring Road, 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. Assistant Commissioner of Commercial Taxes, Integrated Check Post Karmnasha.
3. Assistant Commissioner of Commercial Taxes, Patliputra Circle, Patna.

.... Respondent/s

=====

Appearance :

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

For the Respondent/s :

=====

CORAM: HONOURABLE THE ACTING CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE SUDHIR SINGH
ORAL JUDGMENT

(Per: HONOURABLE THE ACTING CHIEF JUSTICE)

Date: 09-03-2017

Let the defects be ignored.

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

Although the writ application has been filed for quashing of the order dated 01.03.2017 passed by the Respondent No. 2, the Commercial Taxes Officer, Integrated Check Post, Karmnasha, Kaimur, by which he has imposed penalty under Section 60(4)(b) read with Section 56(4)(b) of the Bihar Value Added Tax Act, 2005 (hereinafter referred to as “the Act”) but ultimately learned counsel



for the petitioner submits that he may be given the liberty to take recourse to his statutory remedies under the Act and in the meantime, the transport vehicle along with the goods laden thereon may be directed to be released on production of Bank Guarantee to the extent of the penalty levied.

The writ application is, accordingly, disposed of with a direction that upon the petitioner furnishing Bank Guarantee for Rs. 2,12,420/-, the vehicle in question shall be released forthwith by the respondents.

Learned State Counsel is directed to inform the respondent authorities about this order who shall ensure release of the Vehicle No. PB 13AR 7935 along with the goods laden thereon without insisting upon a certified copy of the order.

(Hemant Gupta, ACJ)

(Sudhir Singh, J)

P.K.P.

AFR/NAFR	N.A.F.R.
CAV DATE	N.A.
Uploading Date	09.03.2017
Transmission Date	

