

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.489 of 2017

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S. K. Y. Eit Udyog, a Proprietary Concern having its Office at Village Bandey,
P.O. Jagdishpur, P.S. Vijaypur, District-Gopalganj through its Proprietor,
Shree Krishna Yadav, Son of Late Shivpujan Yadav, Resident of Village-
Bhavani Chapar, P.O. Shadigri, P.S. Vijaypurl, District-Gopalganj

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar,
Patna having its Office at Vikash Bhawan, Bailey Road, Patna
2. Commercial Taxes Officer, Gopalganj Circle, Gopalganj

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy Advocate Mr. Sadashiv Tiwari Advocate Mrs. Manju Jha Advocate
For the Respondent/s	:	Mr. Kumar Manish SC-5 Mr. Madan Mohan AC to SC-5

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CORAM: HONOURABLE MR. JUSTICE AJAY KUMAR TRIPATHI
and
HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE AJAY KUMAR TRIPATHI)

2 27-02-2018 Heard learned counsel for the petitioner and counsel for
the Revenue.

Counsel for the Revenue very fairly submits that since the
present demand, which has been raised, relates to the period
2012-2013, for which the limitation expired on 31.03.2015,
therefore, the matter cannot proceed against the petitioner.

This issue is squarely covered by a decision, dated
09.08.2016, passed in C.W.J.C. No. 12541 of 2016, copy of



which is Annexure – 2 to the writ application.

In view of the above, writ application is allowed.

The demand, issued under Section 25 and Section 39 of the Bihar Value Added Tax Act, 2005, dated 21.11.2015, passed on the basis of the assessment, also, stands quashed.

(Ajay Kumar Tripathi, J)

(Rajeev Ranjan Prasad, J)

skm/-

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