IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12787 of 2018

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M/s Jyothy Laboratories Limited, a company incorporated under the provisions of Companies Act, 1956 having its Corporate Office at Ujala House, Ram Krishna Mandir Road, Andheri (East), Mumbai and one of its Branch Offices at Plot no. 318, Vill- Chandasi Avgila More (Patna Gaya road) P.O. Kansari, P.s. Gourichak, Patna- 803203 through the Senior Executive Commercial Achintya Goswami son of Late Prafulla Kumar Goswami Resident at 207/13, Raypur Road Naktala, P.S. Naktala circus Avenue, District Kolkata (West Bangal).

... ... Petitioner

Versus

1. The State of Bihar & through the Principal Secretary Cum Commissioner of Commercial Taxes, Bihar, Patna.
2. The Principal Secretary Cum Commissioner of Commercial Taxes, Bihar, Patna.
3. The Deputy Commissioner of Commercial Taxex In-charge, Patliputra Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. S.D. Sanjay, Senior Advocate
	:	Mr. Mohit Agrawal, Advocate
	:	Mrs. Priya Gupta, Advocate
	:	Mrs. Vipula Kumari, Advocate
For the Respondent/s	:	Mr. Vikash Kumar -SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 17-07-2018

Petitioner's grievance before this Court is that a Form-C issued to the petitioner, as contained in Annexure- 4 under the Central Sales Tax Act is an incorrect Form issued by the respondents and by indicating various reasons which resulted in incorrect form being generated and attributing error to the departmental action which resulted in issuance of an incorrect Form-C, the petitioner's prayer is that a mandamus be issued to the authorities to look into the grievance of the petitioner and issue a corrected Form-C.

Sri Vikash Kumar, learned counsel appearing for the State, invites our attention to Section 73A of the Bihar Value Added Tax Act, 2005 and points out that under Section 73A, the Joint Commissioner (Administration) can look into the matter and pass appropriate order with regard to the grievance of the petitioner.

However, Sri S. D. Sanjay, learned Senior Counsel, appearing for the petitioner, invites our attention to numerous representations made by the petitioner to the Commissioner of Commercial Taxes, Bihar, vide Annexure-5 series, right from 14.12.2017 and points out that even though more than six months have passed, no action has been taken.

Keeping in view the facts and circumstances of the case, it is directed that on the petitioner filing a certified copy of this order along with copies of Annexure-5 series, the Commissioner of Commercial Taxes, Bihar, Patna, shall either himself take up the issue and decide the question of correction in the Form-C as prayed for or shall assign the matter to any statutory authority, as is permissible under Section 73A of the Bihar Valued Added Tax Act, 2005 and direct the statutory authority to look into the grievance of the petitioner and take such remedial steps as are permissible in law for correction of Form- C issued to the petitioner.

Needless to emphasize, whatever action has to be taken, shall be taken by the Commissioner or the authority delegated by the Commissioner within three weeks from the date of appearance of the petitioner. It is also directed that in case, the corrected Form-C cannot be issued to the petitioner, it shall be incumbent upon the authority to hear the petitioner, consider the submissions and pass a speaking order indicating reasons to the petitioner as to why his grievance cannot be remedied.

With the aforesaid, the matter stands disposed of.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

Sunil/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	21.07.2018
Transmission Date	