

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15197 of 2017

=====
Godrej & Boyce Mfg. Co. Ltd having registered under the
Companies Act 1956, through authorized signatory, Prem
Prakash Son of Sri Suraj Saw Registered Business Premises
situated at 6th Floor, Grand Plaza, Frazer Road, P.S. Kotwali,
District Patna= 800001

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Cum
Commissioner of Commercial Taxes, Bihar, Patna having its
Office at Vikash Bhawan, Bailey Road, Patna.
2. Deputy Commissioner of Commercial Taxes, Special Circle,
Patna.
3. Commercial Taxes Officer, (Head Quarter Taxation Cell),
Vikash Bhawan, Beli Road, Patna.

... .. Respondent/s

=====
Appearance :

For the Petitioner/s : Mr. Prabhash Ranjan Thakur

For the Respondent/s : Mr. Vikash Kumar - Sc-11

=====
CORAM: HONOURABLE THE CHIEF JUSTICE

And

HONOURABLE MR. JUSTICE ASHUTOSH KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

- 5 05-09-2018 1. In a petition under Article 226 of the Constitution
of India, the petitioner has prayed for an appropriate
order directing the respondent authorities for issuing
statutory Form-F amounting to Rs. 1,55,18,201/- short



issued out of total value of Rs. 8,60,34,719/- for the month of July, 2015.

2. Heard learned counsel for the respective parties.

3. There is a broad consensus between the learned counsel appearing for the respective parties to dispose of the present petition in light of the same direction as per the order passed by the Division Bench dated 17.07.2018 in C.W.J.C. No. 12787 of 2018 which was with respect to Form-C, which reads as under:-

"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."

4. In view of the above, the present petition stands disposed of and it is directed that the petitioner shall file certified copy of this order along with the necessary documentary evidences and the Commissioner of Commercial Taxes, Bihar, Patna shall either himself take up the issue and decide the question of correction in the Form-F, as prayed for, or shall assign the matter to any statutory authority, as is permissible under Section 73(A) of the Bihar Value 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-



F issued to the petitioner.

4.1 Needless to emphasize, whatever action has to be taken, the same shall be taken by the Commissioner of Commercial Taxes, Bihar, Patna 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 correct Form-F cannot be issued to the petitioner, it shall be incumbent upon the authorities to hear the petitioner, consider submissions and pass speaking order indicating the reasons to the petitioner as to why his grievance cannot be remedied.

5. The present petition stands disposed of with the above directions.

(Mukesh R. Shah, CJ)

(Ashutosh Kumar, J)

Shageer/Krishna

U			
---	--	--	--

