IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8983 of 2019

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M/s Vaishali Agro, a proprietorship firm at Village Shivraha Chaturbhuj, P.O. Jhapaha (Panchayat), P.S. Ahiyapur, District Muzaffarpur through it's Proprietor Arvind Kumar, Male aged about 35 years, son of Satya Narayan Azad, village Shivraha Chaturbhuj, P.O. Jhapaha (Panchayat), P.S. Ahiyapur, District Muzaffarpur

... ... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of Commercial Taxes, Govt. of Bihar, New Secretariat, Patna
2. The Joint Commissioner of State Taxes, Muzaffarpur Commercial Taxes Circle (East), Muzaffarpur
3. The Deputy Commissioner of State Taxes, Muzaffarpur Commercial Taxes Circle (East), Muzaffarpur

... ... Respondents

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with

Civil Writ Jurisdiction Case No. 9007 of 2019

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M/s Vaishali Agro, a proprietorship firm at Village Shivraha Chaturbhuj, P.O. Jhapaha (Panchayat), P.S. Ahiyapur, District Muzaffarpur through it's Proprietor Arvind Kumar, Male aged about 35 years, son of Satya Narayan Azad, village Shivraha Chaturbhuj, P.O. Jhapaha (Panchayat), P.S. Ahiyapur, District Muzaffarpur

... ... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of Commercial Taxes, Govt. of Bihar, New Secretariat, Patna
2. The Joint Commissioner of State Taxes, Muzaffarpur Commercial Taxes Circle (East), Muzaffarpur
3. The Deputy Commissioner of State Taxes, Muzaffarpur Commercial Taxes Circle (East), Muzaffarpur

... ... Respondents

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with

Civil Writ Jurisdiction Case No. 9136 of 2019

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M/s Vaishali Agro, a proprietorship firm at Village Shivraha Chaturbhuj, P.O. Jhapaha (Panchayat), P.S. Ahiyapur, District Muzaffarpur through it's Proprietor Arvind Kumar, Male aged about 35 years, son of Satya Narayan Azad, village Shivraha Chaturbhuj, P.O. Jhapaha (Panchayat), P.S. Ahiyapur, District Muzaffarpur

... ... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of Commercial Taxes, Govt. of Bihar, New Secretariat, Patna
2. The Joint Commissioner of State Taxes, Muzaffarpur Commercial Taxes Circle (East), Muzaffarpur
3. The Deputy Commissioner of State Taxes, Muzaffarpur Commercial Taxes Circle (East), Muzaffarpur

... ... Respondents

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Appearance :
(In Civil Writ Jurisdiction Case No. 8983 of 2019)
For the Petitioner/s : Mr. Gautam Kumar Kejriwal, Adv.
Mr. Alok Kumar Jha, Adv.
For the Respondent/s : Mr. Vikash Kumar, SC11
(In Civil Writ Jurisdiction Case No. 9007 of 2019)
For the Petitioner/s : Mr.Gautam Kumar Kejriwal, Adv.
Mr. Alok Kumar Jha, Adv.
For the Respondent/s : Mr.Vikash Kumar, SC11
(In Civil Writ Jurisdiction Case No. 9136 of 2019)
For the Petitioner/s : Mr.Gautam Kumar Kejriwal, Adv.
Mr. Alok Kumar Jha, Adv.
For the Respondent/s : Mr.Vikash Kumar, SC11

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

2 08-05-2019 Heard Mr. Gautam Kumar Kejriwal, learned counsel for the petitioner and Mr. Vikash Kumar, learned SC-11 for the State.

The petitioner in each of the writ petition prays for quashing of the assessment orders dated 8.1.2018, 16.11.2018 and 26.9.2018 respectively of the Deputy Commissioner of State Taxes and the grounds raised for such prayer is that the petitioner did not have opportunity to submit Form C as well as Form H in support of his claim in respect of Inter State Sale and export for the financial year 2015-16. 2014-15 and 2016-17 respectively.

Although the pleadings on record would also express a ground of denial of opportunity of representation but in the nature of the order that we propose to pass as well as bearing note of the reasons accompanying such prayer and while taking note of an opinion expressed by a Co-ordinate Bench of this Court in the case of **M/s Rameshwar Jute Mills v. the State of Bihar & ors.** arising from C.W.J.C.No. 2951/2017 which was heard analogous with other cases of the said petitioner, we dispose of these writ petitions with a direction to the Assessing Authority to consider the claim of the petitioner for Tax credit resting on availability of Form C as well as Form H which are in respect of the Inter State Sale as well as exports and in case the petitioner is found entitled to reduction of his tax liability by virtue of these forms, the Assessing Authority would accordingly modify the assessment orders in question together with the demand notice(s) issued pursuant thereto, put to challenge in each of the three writ petitions for the financial years 2015-16, 2014-15 and 2016-17 after due opportunity of hearing to the petitioner and by treating the issue raised in these writ petitions as a representation against the respective order(s) of assessment.

In case the issue raised does not persuade the Assessing Authority, it needs to be disposed of by a speaking order. In either condition, the order be passed within six weeks of the receipt/ production of a copy of this order.

The petitioner would appear before the Assessing Authority alongwith a copy of this order on or before 27th May, 2019 when he shall proceed to discharge the obligation in the manner stipulated above.

With the aforementioned observation and direction, all the writ petitions are disposed of.

(Jyoti Saran, J)

(Anjani Kumar Sharan, J)

Surendra/-

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