IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18398 of 2015

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Harendra Kumar Singh, son of Gopalji Singh, Resident of Village- Amsari, P.S.- Murar, District- Buxar.

... ... Petitioner/s

Versus

1. The State of Bihar.
2. The District Magistrate, Buxar.
3. The Commissioner, Commercial Taxes, Bihar, Patna.
4. The Assistant Commissioner, Commercial Taxes (In Charge), Buxar Circle, Buxar.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Sanjay Singh, Adv.
Mr. Radha Mohana Singh, Adv.
For the Respondent/s : Mr. Vikash Kumar, SC-11.

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE ARVIND SRIVASTAVA
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)
Date : 28-02-2019

Heard Mr. Sanjay Singh, learned counsel appearing for the petitioner and Mr. Vikash Kumar, learned Standing Counsel No.11 for the State.

In the nature of the order that we propose to pass we do not intend to discuss the facts in particular.

Suffice to say that it is feeling aggrieved by the notices issued by the Assistant Commissioner, Commercial Taxes, Buxar Circle, Buxar which are impugned at Annexure 2 series relating to different shops, all situated within Nagar Parisad, Buxar dated 22.07.2015, 23.07.2015, 05.08.2015, 21.08.2015 and 08.10.2015 respectively requiring the petitioner to deposit taxes under the Value Added Tax Act, 2005 and the Rules framed thereunder that the petitioner is before this Court.

Mr. Sanjay Singh, learned counsel appearing for the petitioner endeavors to make his submission in reference to a pronouncement of a coordinate Bench in a matter arising from **CWJC No.13674 of 2015 (Sanjeet Kumar Vs The State of Bihar)** to submit that while the authorities are coercing the petitioner to pay taxes at the third stage on the basis of the maximum retail price printed on the bottle, the legal position settled by this Court obliges them to realize taxes on the basis of the sale price recovered by the dealer and not on the MRP.

While admitting that the matter yet remains at the stage of notice and that the petitioner is yet to respond thereto, Mr. Singh seeks leave of the Court to contest the levy before the authority concerned by filing an appropriate reply to that effect.

Mr. Vikash Kumar, learned Standing Counsel No.11 would have no objection to the leave so prayed and even we do not see any reason for refusal.

Accordingly, we dispose of the writ petition with liberty to the petitioner to respond to the notices impugned in this writ petition by filing reply to each of them within 4 weeks from today, and it goes without saying that while the petitioner would be at liberty to raise all issues as raised herein, the concerned authority which, according to Mr. Vikash Kumar, Standing Counsel No.11, would now be the Deputy Commissioner, State Taxes, Buxar Circle, Buxar would consider and dispose of the same in accordance with law with opportunity of hearing to the petitioner which disposal should take place within six weeks of filing of the reply by the petitioner.

This disposes of the writ petition.

(Jyoti Saran, J)

(Arvind Srivastava, J)

Anjula/skpathak

AFR/NAFR	NAFR
CAV DATE	NA
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