# IN THE HIGH COURT OF JUDICATURE AT PATNA
**Civil Writ Jurisdiction Case No.3795 of 2016**

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Santosh Kumar Saha @ Santosh Kumar Sah, Son of Surendra Saha, Resident of Mohalla – 220 Hawai Adda, P.S. Kishanganj, District - Kishanganj.

... ... Petitioner

Versus

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

... ... Respondents

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**Appearance :**

For the Petitioner/s : Mr. Radha Mohan 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 ORDER

**(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)**

8 14-02-2019 Heard the parties.

Mr. Vikash Kumar, learned SC 11 appears to submit that the writ petition has been rendered infrauctous because the notice put to question in the writ petition issued under Section 28(1) of the Bihar Value Added Tax Act, 2005 (hereinafter referred to as 'the Act') was on the failure of the petitioner to obtain registration but during the pendency of the writ petition, the petitioner has voluntarily applied for registration and has been issued as such on 22.01.2015 rendering the issue academic. Learned Counsel in reference to the supplementary counter affidavit filed today submits that in so far as issue of realization of Tax is concerned, in response to the notice issued to the petitioner under Section 31 of 'the Act' that he has responded to and is participating in the proceeding so initiated. Learned Counsel invites the attention of this Court to the notice issued and enclosed at Annexure-C to the supplementary counter affidavit filed today.

In such view of the matter, we dispose of the writ petition allowing the petitioner to raise all issues as he sought to raise through the interlocutory application filed bearing I.A. No. 641/2017 questioning imposition of Tax at the different stage of transaction considering that the statutory proceeding has already been initiated.

With the observations above, the writ petition together with the interlocutory application is disposed of.

**(Jyoti Saran, J)**

**( Arvind Srivastava, J)**

Archana/
Surendra/-

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