IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2605 of 2020

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SARA Automobiles Pvt. Ltd. having its registered office at Near Gayatri Hospital, Saguna More, Patna through one of its directors namely Rahul Singh male aged about 46 years, Son of Late K.K. Singh Resident of Akilpur Kothi, Baldev Bhawan Road, Punaichak, P.O. and P.S. Lal Bahadur Shastri Nagar, Patna- 800023.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of State Taxes, Bihar Patna having its office at Vikas Bhawan, New Secretariat, Patna.
2. The Commissioner of State Taxes, Bihar, Patna New Secretariat, Bailey Road, Patna.
3. The Joint Commissioner of State Taxes in Charge, Integrated Check Post Karmnasa, Kaimur, Bhabhua.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Gautam Kumar Kejriwal, Advocate
Mr. Mohit Agrawal, Advocate.

For the Respondent/s : Mr.Vikash Kumar, Sc 11.
Mr. Anshay Bahadur Mathur, CGC.

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 18-12-2020

Petitioner has prayed for the following relief(s):

> "For a direction upon the respondents special the respondent No. 3 to pass fresh order and take necessary steps in accordance with the provisions of Bihar Value Added Tax Act 2005 in the matter of the petitioner in light of the judgment dated 29.06.2018 passed in Appeal Case No. GY-25 of 2017, GY-26 of 2017, GY-27 of 2017 and GY-28 of 2017 with respect to four financial years by learned commercial

taxes tribunal Bihar Patna."

In our considered view, the dispute can be resolved with the petitioner appearing before the respondent no. 3, namely, The Joint Commissioner of State Taxes In Charge, Integrated Check Post Karmnasa, Kaimur, Bhabhua, who shall in fact comply with the direction issued by the appellate authority i.e. the Commercial Taxes Tribunal, Bihar vide order dated 29th June, 2018 passed in Appeal Case No. GY-25 of 2017, GY-26 of 2017, GY-27 of 2017 and GY-28 of 2017 titled as M/s Sara Automobiles Pvt. Ltd. Vs. Bihar Government.

Shri Vikash Kumar, learned counsel for the State, states that the said respondent positively shall take a decision expeditiously, as per law, and definitely within a period of four weeks thereafter.

Statement accepted and taken on record.

Equally, liberty is reserved to the petitioner to take recourse to such alternative remedies as are otherwise available in accordance with law.

We are hopeful that as and when petitioner takes recourse to such remedies, as are otherwise available in law, before the appropriate forum, the same shall be dealt with, in accordance with law and with reasonable dispatch.

Needless to add, while considering such matter, principles of natural justice shall be followed and due opportunity of hearing afforded to the parties.

Liberty reserved to the petitioner to approach the Court, if the need so arises subsequently on the same and subsequent cause of action.

We have not expressed any opinion on merits. All issues are left open.

The proceedings, during the time of current Pandemic- Covid-19 shall be conducted through digital mode, unless the parties otherwise mutually agree to meet in person i.e. physical mode.

The petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, also stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

sujit/-

AFR/NAFR	
CAV DATE	
Uploading Date	21.12.2020
Transmission Date	