

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8687 of 2017

1. The Union Of India through the General Manager, Eastern Railway, Kolkata
2. The Chief Works Manager, Eastern Railway, Jamalpur having its Chief and Controlling Office at and from 3, Kolyaghat Street, Kolkata-700001 (West Bengal)

... .. Petitioner/s

Versus

1. The State Of Bihar through the Principal Secretary, Department of Commercial Taxes, Government of Bihar, Patna
2. The Joint Commissioner, Department of Commercial Taxes Appeal, Government of Bihar, Bhagalpur Division, Bhagalpur
3. The Deputy Commissioner, Department of Commercial Taxes, Government of Bihar, Munger Circle, Munger
4. Reserve Bank of India through the General Manager, Kolkata.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. D.K. Sinha, Sr. Advocate
For the Respondent/s : Mr. Vikash Kumar, SC 11

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 16-12-2020

Petitioner has prayed for the following relief(s):

- (i) For issuance of a writ in the nature of writ of certiorari or any other appropriate writ, order or direction for quashing the assessment order for dated 31.01. 2017 passed by Respondent No. 3 under section 8 of Bihar Entry Tax Act, 1993 read with section 28 of Bihar Value Added Tax Act, 2005 whereby the amount of tax has been assessed for assessment year 2012-2013 to the tune of Rs.3,00,46,570/- and amount of penalty



has been imposed to the tune of Rs. 3,00,46,570/-total amounting to Rs.6,00,93,140/-.

(ii) For quashing notice of demand dated 31.01.2017 under section 25 and 29 of the Bihar VAT Act, 2005 in Form N-VIII for the period 2012-2013 issued by the respondent no.3 whereby petitioners have been directed to deposit RS.3,00,46, 570/- towards amount of tax and Rs. 3,00,46, 570/- towards penalty total amounting to Rs.6,00,93, 140/- into the Government Treasury.

(iii) For quashing of the notice of demand under section 47 of the Bihar VAT Act in Form N-XI for the amount of Rs. 6, 00,93,140/-, Rs. 7,14,17,498/- & Rs. 3,05,91, 648/- for period 2012-2013, 2014-2015 and 2015-2016 total amounting to Rs.16, 21, 02, 286/- communicated vide memo no. 263 dated 15.03.2017 issued by Respondent No.3 directing the respondent no. 4 to pay in the Government Treasury a sum of Rs.16,21,02,286/- from the account of the petitioners claimed to be due to the Government as being wholly arbitrary and illegal.

(iv) For quashing of the amended notice of demand under section 47 of the Bihar VAT Act in Form N-XI for the amount of Rs. 6,00,93,140/-, Rs. 7,14,17,498/- & Rs.



3,05,91, 648/- for period 2012-2013, 2014-2015 and 2015-2016 total amounting to Rs. 16, 21,02,286/- communicated vide memo no. 263 dated 15.03.2017 issued by Respondent No.3 directing the respondent no. 4 to pay in the Government Treasury a sum of Rs.16,21,02,286/- from the account of the petitioners claimed to be due to the Government as being wholly arbitrary and illegal.

(v) For issuance of writ in the nature of writ of mandamus or any other appropriate writ, order or direction commanding the respondents to refund the amount of Rs. 3,00,46,570 /- towards tax and Rs.3,00,46,570/- towards penalty total amounting to Rs. 6,00,93,140/-, which has been recovered by the respondent no. 3 by special mode of recovery under section 47 of Bihar VAT Act from the respondent no.4.

(vi) For any other relief or reliefs which the petitioners may be found entitled in the facts and circumstances of the case.”

Shri D.K. Sinha, learned Senior Counsel for the petitioner, submits that the matter can be disposed of in terms of the order dated 23.04.2018, passed in C.W.J.C. No.8586 of 2017, titled as The Union of India & Anr. Vs. The State of



Bihar & Ors.

As prayed for, petition is disposed of in terms of the order dated 23.04.2018, passed in C.W.J.C. No.8586 of 2017, titled as The Union of India & Anr. Vs. The State of Bihar& Ors. and the directions contained therein shall also govern the instant case *mutatis mutandi*.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

AFR/NAFR	
CAV DATE	
Uploading Date	21.12.2020
Transmission Date	

