IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10952 of 2017

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Hind Eatt Udyog, a Proprietorship Firm having its office at village Karigaon, P.O.- Bahadurpur, P.S. Rajauli, District- Nawada, through its Proprietor Bhupendra Roy, S/o Dinanath Roy, Resident of Village- Karigaon, P.O.- Bahadurpur, P.S.- Rajauli, District- Nawada Bihar.

... ... Petitioner/s

Versus

1. The State Of Bihar, through The Commissioner of Commercial Taxes, Department of Commercial Taxes, Government of Bihar, Patna
2. The Commissioner of Commercial Taxes, Department of Commercial Taxes, Government of Bihar, Patna.
3. The Assistant Commissioner of Commercial Taxes, Nawada Circle, District- Nawada.
4. The Commercial Tax Officer, Nawada Circle, District- Nawada.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Raj Kishore Prasad, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, SC 11

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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) To issue an appropriate writ/order/direction in the nature of a writ of certiorari for quashing the order dated 16.02.2016 passed by the respondent Commercial Taxes Officer as also the consequential Demand Notice issued vide Notice No. 3119 dated 16.02.2016 (as contained in Annexure- 3 & 4 respectively), which is an ex-parte order of assessment passed under Section 25(3) of the Bihar Value Added Tax Act, 2005 (hereinafter referred to as the 'VAT Act'),

imposing VAT of Rs. 3,69,375/- for the assessment year 2014-15.

ii) To issue an appropriate writ/order/direction in the nature of a writ of mandamus directing the respondent authorities not to take any coercive steps against the petitioner for realization of the amount of tax demanded by the aforesaid Demand Notice dated 16.02.2016, as the petitioner has not been granted any opportunity of hearing before passing the impugned order imposing VAT for the assessment year 2014-15.

iii) To grant any other relief or reliefs for which the petitioner is found to be entitled in the facts and circumstances of the case."

It is mutually agreed that the present petition be disposed of in terms of the order dated 25.01.2016, passed in C.W.J.C. No. 17285 of 2015, titled as India Int Udyog Vs. The State of Bihar & Ors. Order accordingly.

As such, as jointly prayed for, the impugned order dated 16.02.2016, passed by the respondent Commercial Taxes Officer as also the consequential Demand Notice issued vide Notice No. 3119 dated 16.02.2016 are quashed and set aside and the matter is remanded to the assessing authority to proceed afresh in accordance with law.

It is, however, made clear that no fresh notice shall be required to be issued to the petitioner and the petitioner shall appear before the assessing authority on 16.01.2021, at 11.00 A.M. along with his show cause, who shall thereafter proceed to pass orders expeditiously, in accordance with law.

The writ petition stands allowed.

Interlocutory Application, 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	