IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.4800 of 2019

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M/s Jadubansh Kumar Singh a partnership firm having its office at Budhhkara P.O Tehwara, P.S. Katra District Muzaffarpur through its partner Yadubansh Kumar Singh Son of Late Surya Nandan Singh resident of P.O. Tehwara, P.S. Katra District Muzaffarpur.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Commercial Taxes Officer, East Circle, Muzaffarpur.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Adv.

For the Respondent/s : Mr. Lalit Kishore, AG

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE PARTHA SARTHY)

5 11-12-2020 Heard learned counsel for the petitioner and learned counsel for the respondents through video conferencing.

The prayer of the petitioners in the instant writ application was for quashing of the order dated 10.12.2018 passed by the respondent no.2 for the period 2015-16 under section 31 of the Bihar Value Added Tax Act, 2005.

Without going into the details of the case of the parties it may be noted here that a counter affidavit has been filed on behalf of the respondent no.2 wherein in paragraph 6 of the same it has been stated as follows:

"That it is submitted that the dealer through its

> authorised representative and learned Advocate on 14.03.2019 tendered a written submission that as Assessment order under section 31 has already been passed on 30.08.2016 by the then DCCT on the basis of the figures of the Railways. So after verification that the order was previously passed and the tax was deposited by the dealer the aforementioned order under section 31(1) and 31(2) of BVAT Act 2005 was immediately reviewed and quashed. The copy of the reviewed order was send to the dealer through email dated 18.03.2019."

The copy of the order dated 15.3.2019 has been brought on record as Annexure-B series to the said counter affidavit. From perusal of which it transpires that the order impugned under sections 31(1) and 31(2) of the Bihar Value Added Tax Act, 2005 was reviewed and quashed.

In view of the above, nothing remains to be decided in the instant writ application and the same is disposed of as having become infructuous.

(Sanjay Karol, CJ)

(Partha Sarthy, J)

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