

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.252 of 2010

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M/S A.C.C.LTD, Patna through its declared Manager, Rajesh Kumar Pandey,
S/O Sri Chandrama Pandey R/O Samridhi Complex, M/S A.C.C. Ltd., S.P.
Verma Road, Patna

... .. Appellant/s

Versus

1. State of Bihar
2. The Joint Commissioner of Commercial Taxes (Appeal) Central Division,
Patna
3. The Dy. Commissioner of Commercial Taxes, Special Circle, Patna
4. The Assistant Commissioner Of Commercial Taxes Special Circle, Patna

... .. Respondent/s

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Appearance :

For the Appellant/s : Mr. Ramesh Kumar Agrawal, Advocate.
For the Respondent/s :

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

(Per: HONOURABLE THE CHIEF JUSTICE)

22 04-12-2020

The appellant has prayed for the following relief(s):-

“This miscellaneous appeal is preferred against the revisional order dated 1.10.2009 passed by the Learned commercial Taxes Tribunal, Bihar, Patna in Revision Case No. PT 264/02 for the period 1989-90 to 1993-94 wherein the learned Commercial Taxes Tribunal, Bihar, Patna has affirmed the proceeding initiated and penalty imposed by the DCCT (Appeal), Central Division, Patna by order dated 2.9.2002 in Appeal Case No. ST-SL-67/2001-02 for the period between 1989-90 to 1993-94 whereby and whereunder the Appellate



Authority dismissed the appeal and confirmed the penalty order dated 24.12.2001 passed under Section 25(3) of the Bihar Finance Act, 1981 by the Assessing Authority to the tune of Rs. 16,50,334/-”

Learned counsel fairly states that in view of orders passed in CWJC No. 4050 of 2003, titled **The Associated Cement Companies Ltd. Versus The State of Bihar & Ors.,** the present appeal needs to be allowed with the impugned order being quashed and set aside, reserving liberty to the State to initiate the proceedings afresh with the passing of the fresh order of assessment by the assessing officer.

Appeal stands disposed of.

Interlocutory application, if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

sujit/-

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